

1 AN ACT concerning State government.

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

4 ARTICLE 1.

5 Section 1-5. The Children and Family Services Act is
6 amended by changing Section 34.10 as follows:

7 (20 ILCS 505/34.10) (from Ch. 23, par. 5034.10)

8 Sec. 34.10. Home child care demonstration project;
9 conversion and renovation grants; Department of Human
10 Services.

11 (a) The legislature finds that the demand for quality
12 child care far outweighs the number of safe, quality spaces
13 for our children. The purpose of this Section is to increase
14 the number of child care providers by:

15 (1) developing a demonstration project to train
16 individuals to become home child care providers who are
17 able to establish and operate their own child care
18 facility; and

19 (2) providing grants to convert and renovate existing
20 facilities.

21 (b) The Department of Human Services may from
22 appropriations from the Child Care Development Block Grant

1 establish a demonstration project to train individuals to
2 become home child care providers who are able to establish and
3 operate their own home-based child care facilities. The
4 Department of Human Services is authorized to use funds for
5 this purpose from the child care and development funds
6 deposited into the DHS Special Purposes Trust Fund as
7 described in Section 12-10 of the Illinois Public Aid Code or
8 deposited into the Employment and Training Fund as described
9 in Section 12-10.3 of the Illinois Public Aid Code and, until
10 October 1, 1998, the Child Care and Development Fund created
11 by the 87th General Assembly. As an economic development
12 program, the project's focus is to foster individual
13 self-sufficiency through an entrepreneurial approach by the
14 creation of new jobs and opening of new small home-based child
15 care businesses. The demonstration project shall involve
16 coordination among State and county governments and the
17 private sector, including but not limited to: the community
18 college system, the Departments of Labor and Commerce and
19 Economic Opportunity, the State Board of Education, large and
20 small private businesses, nonprofit programs, unions, and
21 child care providers in the State.

22 The Department shall submit:

23 (1) a progress report on the demonstration project to
24 the legislature by one year after January 1, 1992 (the
25 effective date of Public Act 87-332) ~~this amendatory Act~~
26 ~~of 1991~~; and

1 (2) a final evaluation report on the demonstration
2 project, including findings and recommendations, to the
3 legislature by one year after the due date of the progress
4 report.

5 (c) The Department of Human Services may from
6 appropriations from the Child Care Development Block Grant
7 provide grants to family child care providers and center based
8 programs to convert and renovate existing facilities, to the
9 extent permitted by federal law, so additional family child
10 care homes and child care centers can be located in such
11 facilities.

12 (1) Applications for grants shall be made to the
13 Department and shall contain information as the Department
14 shall require by rule. Every applicant shall provide
15 assurance to the Department that:

16 (A) the facility to be renovated or improved shall
17 be used as family child care home or child care center
18 for a continuous period of at least 5 years;

19 (B) any family child care home or child care
20 center program located in a renovated or improved
21 facility shall be licensed by the Department;

22 (C) the program shall comply with applicable
23 federal and State laws prohibiting discrimination
24 against any person on the basis of race, color,
25 national origin, religion, creed, or sex;

26 (D) the grant shall not be used for purposes of

1 entertainment or perquisites;

2 (E) the applicant shall comply with any other
3 requirement the Department may prescribe to ensure
4 adherence to applicable federal, State, and county
5 laws;

6 (F) all renovations and improvements undertaken
7 with funds received under this Section shall comply
8 with all applicable State and county statutes and
9 ordinances including applicable building codes and
10 structural requirements of the Department; and

11 (G) the applicant shall indemnify and save
12 harmless the State and its officers, agents, and
13 employees from and against any and all claims arising
14 out of or resulting from the renovation and
15 improvements made with funds provided by this Section,
16 and, upon request of the Department, the applicant
17 shall procure sufficient insurance to provide that
18 indemnification.

19 (2) To receive a grant under this Section to convert
20 an existing facility into a family child care home or
21 child care center facility, the applicant shall:

22 (A) agree to make available to the Department of
23 Human Services all records it may have relating to the
24 operation of any family child care home and child care
25 center facility, and to allow State agencies to
26 monitor its compliance with the purpose of this

1 Section;

2 (B) agree that, if the facility is to be altered or
3 improved, or is to be used by other groups, moneys
4 appropriated by this Section shall be used for
5 renovating or improving the facility only to the
6 proportionate extent that the floor space will be used
7 by the child care program; and

8 (C) establish, to the satisfaction of the
9 Department that sufficient funds are available for the
10 effective use of the facility for the purpose for
11 which it is being renovated or improved.

12 (3) In selecting applicants for funding, the
13 Department shall make every effort to ensure that family
14 child care home or child care center facilities are
15 equitably distributed throughout the State according to
16 demographic need. The Department shall give priority
17 consideration to rural/Downstate areas of the State that
18 are currently experiencing a shortage of child care
19 services.

20 (4) In considering applications for grants to renovate
21 or improve an existing facility used for the operations of
22 a family child care home or child care center, the
23 Department shall give preference to applications to
24 renovate facilities most in need of repair to address
25 safety and habitability concerns. No grant shall be
26 disbursed unless an agreement is entered into between the

1 applicant and the State, by and through the Department.
2 The agreement shall include the assurances and conditions
3 required by this Section and any other terms which the
4 Department may require.

5 (Source: P.A. 99-933, eff. 1-27-17.)

6 (20 ILCS 505/5b rep.)

7 Section 1-10. The Children and Family Services Act is
8 amended by repealing Section 5b.

9 Section 1-15. The Department of Natural Resources Act is
10 amended by changing Section 1-15 as follows:

11 (20 ILCS 801/1-15)

12 Sec. 1-15. General powers and duties.

13 (a) It shall be the duty of the Department to investigate
14 practical problems, implement studies, conduct research and
15 provide assistance, information and data relating to the
16 technology and administration of the natural history,
17 entomology, zoology, and botany of this State; the geology and
18 natural resources of this State; the water and atmospheric
19 resources of this State; and the archeological and cultural
20 history of this State.

21 (b) The Department (i) shall obtain, store, and process
22 relevant data; recommend technological, administrative, and
23 legislative changes and developments; cooperate with other

1 federal, state, and local governmental research agencies,
2 facilities, or institutes in the selection of projects for
3 study; cooperate with the Board of Higher Education and with
4 the public and private colleges and universities in this State
5 in developing relevant interdisciplinary approaches to
6 problems; and evaluate curricula at all levels of education
7 and provide assistance to instructors and (ii) may sponsor an
8 annual conference of leaders in government, industry, health,
9 and education to evaluate the state of this State's
10 environment and natural resources.

11 (c) The Director, in accordance with the Personnel Code,
12 shall employ such personnel, provide such facilities, and
13 contract for such outside services as may be necessary to
14 carry out the purposes of the Department. Maximum use shall be
15 made of existing federal and state agencies, facilities, and
16 personnel in conducting research under this Act.

17 (c-5) The Department may use the services of, and enter
18 into necessary agreements with, outside entities for the
19 purpose of evaluating grant applications and for the purpose
20 of administering or monitoring compliance with grant
21 agreements. Contracts under this subsection shall not exceed 2
22 years in length.

23 (d) In addition to its other powers, the Department has
24 the following powers:

25 (1) To obtain, store, process, and provide data and
26 information related to the powers and duties of the

1 Department under this Act. This subdivision (d)(1) does
2 not give authority to the Department to require reports
3 from nongovernmental sources or entities.

4 (2) To cooperate with and support the Illinois Science
5 and Technology Advisory Committee and the Illinois
6 Coalition for the purpose of facilitating the effective
7 operations and activities of such entities. Support may
8 include, but need not be limited to, providing space for
9 the operations of the Committee and the Illinois
10 Coalition.

11 (e) The Department is authorized to make grants to local
12 not-for-profit organizations for the purposes of development,
13 maintenance and study of wetland areas.

14 (f) The Department has the authority to accept, receive
15 and administer on behalf of the State any gifts, bequests,
16 donations, income from property rental and endowments. Any
17 such funds received by the Department shall be deposited into
18 the DNR Special Projects ~~Natural Resources~~ Fund, a trust
19 ~~special fund which is hereby created~~ in the State treasury,
20 and used for the purposes of this Act or, when appropriate, for
21 such purposes and under such restrictions, terms and
22 conditions as are predetermined by the donor or grantor of
23 such funds or property. Any accrued interest from money
24 deposited into the DNR Special Projects ~~Natural Resources~~ Fund
25 shall be reinvested into the Fund and used in the same manner
26 as the principal. The Director shall maintain records which

1 account for and assure that restricted funds or property are
2 disbursed or used pursuant to the restrictions, terms or
3 conditions of the donor.

4 (g) The Department shall recognize, preserve, and promote
5 our special heritage of recreational hunting and trapping by
6 providing opportunities to hunt and trap in accordance with
7 the Wildlife Code.

8 (h) Within 5 years after the effective date of this
9 amendatory Act of the 102nd General Assembly, the Department
10 shall fly a United States Flag, an Illinois flag, and a POW/MIA
11 flag at all State parks. Donations may be made by groups and
12 individuals to the DNR ~~Department's~~ Special Projects Fund for
13 costs related to the implementation of this subsection.

14 (Source: P.A. 102-388, eff. 1-1-22; 102-699, eff. 4-19-22.)

15 Section 1-20. The Department of Professional Regulation
16 Law of the Civil Administrative Code of Illinois is amended by
17 changing Section 2105-300 as follows:

18 (20 ILCS 2105/2105-300) (was 20 ILCS 2105/61e)

19 Sec. 2105-300. Professions Indirect Cost Fund;
20 allocations; analyses.

21 (a) Appropriations for the direct and allocable indirect
22 costs of licensing and regulating each regulated profession,
23 trade, occupation, or industry are intended to be payable from
24 the fees and fines that are assessed and collected from that

1 profession, trade, occupation, or industry, to the extent that
2 those fees and fines are sufficient. In any fiscal year in
3 which the fees and fines generated by a specific profession,
4 trade, occupation, or industry are insufficient to finance the
5 necessary direct and allocable indirect costs of licensing and
6 regulating that profession, trade, occupation, or industry,
7 the remainder of those costs shall be financed from
8 appropriations payable from revenue sources other than fees
9 and fines. The direct and allocable indirect costs of the
10 Department identified in its cost allocation plans that are
11 not attributable to the licensing and regulation of a specific
12 profession, trade, or occupation, or industry or group of
13 professions, trades, occupations, or industries shall be
14 financed from appropriations from revenue sources other than
15 fees and fines.

16 (b) The Professions Indirect Cost Fund is hereby created
17 as a special fund in the State Treasury. ~~The Except as provided~~
18 ~~in subsection (c), the~~ Fund may receive transfers of moneys
19 authorized by the Department from the cash balances in special
20 funds that receive revenues from the fees and fines associated
21 with the licensing of regulated professions, trades,
22 occupations, and industries by the Department. Moneys in the
23 Fund shall be invested and earnings on the investments shall
24 be retained in the Fund. Subject to appropriation, the
25 Department shall use moneys in the Fund to pay the ordinary and
26 necessary allocable indirect expenses associated with each of

1 the regulated professions, trades, occupations, and
2 industries.

3 (c) Before the beginning of each fiscal year, the
4 Department shall prepare a cost allocation analysis to be used
5 in establishing the necessary appropriation levels for each
6 cost purpose and revenue source. At the conclusion of each
7 fiscal year, the Department shall prepare a cost allocation
8 analysis reflecting the extent of the variation between how
9 the costs were actually financed in that year and the planned
10 cost allocation for that year. Variations between the planned
11 and actual cost allocations for the prior fiscal year shall be
12 adjusted into the Department's planned cost allocation for the
13 next fiscal year.

14 Each cost allocation analysis shall separately identify
15 the direct and allocable indirect costs of each regulated
16 profession, trade, occupation, or industry and the costs of
17 the Department's general public health and safety purposes.
18 The analyses shall determine whether the direct and allocable
19 indirect costs of each regulated profession, trade,
20 occupation, or industry and the costs of the Department's
21 general public health and safety purposes are sufficiently
22 financed from their respective funding sources. The Department
23 shall prepare the cost allocation analyses in consultation
24 with the respective regulated professions, trades,
25 occupations, and industries and shall make copies of the
26 analyses available to them in a timely fashion.

1 (d) The ~~Except as provided in subsection (c),~~ the
2 Department may direct the State Comptroller and Treasurer to
3 transfer moneys from the special funds that receive fees and
4 fines associated with regulated professions, trades,
5 occupations, and industries into the Professions Indirect Cost
6 Fund in accordance with the Department's cost allocation
7 analysis plan for the applicable fiscal year. For a given
8 fiscal year, the Department shall not direct the transfer of
9 moneys under this subsection from a special fund associated
10 with a specific regulated profession, trade, occupation, or
11 industry (or group of professions, trades, occupations, or
12 industries) in an amount exceeding the allocable indirect
13 costs associated with that profession, trade, occupation, or
14 industry (or group of professions, trades, occupations, or
15 industries) as provided in the cost allocation analysis for
16 that fiscal year and adjusted for allocation variations from
17 the prior fiscal year. No direct costs identified in the cost
18 allocation plan shall be used as a basis for transfers into the
19 Professions Indirect Cost Fund or for expenditures from the
20 Fund.

21 (e) (Blank). ~~No transfer may be made to the Professions~~
22 ~~Indirect Cost Fund under this Section from the Public Pension~~
23 ~~Regulation Fund.~~

24 (Source: P.A. 99-227, eff. 8-3-15.)

25 Section 1-25. The Department of Public Health Powers and

1 Duties Law of the Civil Administrative Code of Illinois is
2 amended by changing Section 2310-130 as follows:

3 (20 ILCS 2310/2310-130) (was 20 ILCS 2310/55.82)

4 Sec. 2310-130. Medicare or Medicaid certification fee~~+~~
5 ~~Health Care Facility and Program Survey Fund~~. To establish and
6 charge a fee to any facility or program applying to be
7 certified to participate in the Medicare program under Title
8 XVIII of the federal Social Security Act or in the Medicaid
9 program under Title XIX of the federal Social Security Act to
10 cover the costs associated with the application, inspection,
11 and survey of the facility or program and processing of the
12 application. The Department shall establish the fee by rule,
13 and the fee shall be based only on those application,
14 inspection, and survey and processing costs not reimbursed to
15 the State by the federal government. The fee shall be paid by
16 the facility or program before the application is processed.

17 The fees received by the Department under this Section
18 shall be deposited into the Long Term Care Monitor/Receiver
19 ~~Health Care Facility and Program Survey Fund, which is hereby~~
20 ~~created as a special fund in the State treasury~~. Moneys in the
21 Fund shall be appropriated to the Department and may be used
22 for any costs incurred by the Department, including personnel
23 costs, in the processing of applications for Medicare or
24 Medicaid certification.

25 Beginning July 1, 2011, the Department shall employ a

1 minimum of one surveyor for every 500 licensed long term care
2 beds. Beginning July 1, 2012, the Department shall employ a
3 minimum of one surveyor for every 400 licensed long term care
4 beds. Beginning July 1, 2013, the Department shall employ a
5 minimum of one surveyor for every 300 licensed long term care
6 beds.

7 The Department shall establish a surveyor development unit
8 funded from money deposited in the Long Term Care
9 Monitor/Receiver Fund.

10 (Source: P.A. 96-1372, eff. 7-29-10; 97-489, eff. 1-1-12.)

11 Section 1-30. The Illinois State Police Law of the Civil
12 Administrative Code of Illinois is amended by changing Section
13 2605-595 as follows:

14 (20 ILCS 2605/2605-595)

15 Sec. 2605-595. State Police Firearm Services Fund.

16 (a) There is created in the State treasury a special fund
17 known as the State Police Firearm Services Fund. The Fund
18 shall receive revenue under the Firearm Concealed Carry Act,
19 the Firearm Dealer License Certification Act, and Section 5 of
20 the Firearm Owners Identification Card Act. The Fund may also
21 receive revenue from grants, pass-through grants, donations,
22 appropriations, and any other legal source.

23 (a-5) (Blank). ~~Notwithstanding any other provision of law~~
24 ~~to the contrary, and in addition to any other transfers that~~

1 ~~may be provided by law, on the effective date of this~~
2 ~~amendatory Act of the 102nd General Assembly, or as soon~~
3 ~~thereafter as practical, the State Comptroller shall direct~~
4 ~~and the State Treasurer shall transfer the remaining balance~~
5 ~~from the Firearm Dealer License Certification Fund into the~~
6 ~~State Police Firearm Services Fund. Upon completion of the~~
7 ~~transfer, the Firearm Dealer License Certification Fund is~~
8 ~~dissolved, and any future deposits due to that Fund and any~~
9 ~~outstanding obligations or liabilities of that Fund shall pass~~
10 ~~to the State Police Firearm Services Fund.~~

11 (b) The Illinois State Police may use moneys in the Fund to
12 finance any of its lawful purposes, mandates, functions, and
13 duties under the Firearm Owners Identification Card Act, the
14 Firearm Dealer License Certification Act, and the Firearm
15 Concealed Carry Act, including the cost of sending notices of
16 expiration of Firearm Owner's Identification Cards, concealed
17 carry licenses, the prompt and efficient processing of
18 applications under the Firearm Owners Identification Card Act
19 and the Firearm Concealed Carry Act, the improved efficiency
20 and reporting of the LEADS and federal NICS law enforcement
21 data systems, and support for investigations required under
22 these Acts and law. Any surplus funds beyond what is needed to
23 comply with the aforementioned purposes shall be used by the
24 Illinois State Police to improve the Law Enforcement Agencies
25 Data System (LEADS) and criminal history background check
26 system.

1 (c) Investment income that is attributable to the
2 investment of moneys in the Fund shall be retained in the Fund
3 for the uses specified in this Section.

4 (Source: P.A. 102-505, eff. 8-20-21; 102-538, eff. 8-20-21.)

5 (20 ILCS 4005/8.5 rep.)

6 Section 1-35. The Illinois Vehicle Hijacking and Motor
7 Vehicle Theft Prevention and Insurance Verification Act is
8 amended by repealing Section 8.5.

9 Section 1-40. The State Finance Act is amended by changing
10 Sections 6p-1, 6p-8, 6z-82, and 8.16b and by adding Sections
11 5.991 and 5.992 as follows:

12 (30 ILCS 105/5.991 new)

13 Sec. 5.991. The Industrial Biotechnology Human Capital
14 Fund.

15 (30 ILCS 105/5.992 new)

16 Sec. 5.992. The Industrial Biotechnology Capital
17 Maintenance Fund.

18 (30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

19 Sec. 6p-1. The Technology Management Revolving Fund
20 (formerly known as the Statistical Services Revolving Fund)
21 shall be initially financed by a transfer of funds from the

1 General Revenue Fund. Thereafter, all fees and other monies
2 received by the Department of Innovation and Technology in
3 payment for information technology and related services
4 rendered pursuant to subsection (e) of Section 1-15 of the
5 Department of Innovation and Technology Act shall be paid into
6 the Technology Management Revolving Fund. ~~All On and after~~
7 ~~July 1, 2017, or after sufficient moneys have been received in~~
8 ~~the Communications Revolving Fund to pay all Fiscal Year 2017~~
9 ~~obligations payable from the Fund, whichever is later, all~~
10 fees and other moneys received by the Department of Innovation
11 and Technology Central Management Services in payment for
12 communications services rendered pursuant to the Department of
13 Innovation and Technology Act Central Management Services Law
14 ~~of the Civil Administrative Code of Illinois~~ or sale of
15 surplus State communications equipment shall be paid into the
16 Technology Management Revolving Fund. The money in this fund
17 shall be used by the Department of Innovation and Technology
18 as reimbursement for expenditures incurred in rendering
19 information technology and related services and, ~~beginning~~
20 ~~July 1, 2017,~~ as reimbursement for expenditures incurred in
21 relation to communications services.

22 (Source: P.A. 101-81, eff. 7-12-19; 102-376, eff. 1-1-22.)

23 (30 ILCS 105/6p-8)

24 Sec. 6p-8. Court of Claims Federal Recovery Victim
25 Compensation Grant Fund. The Court of Claims Federal Recovery

1 Victim Compensation Grant Fund is created as a special fund in
2 the State treasury. The Fund shall consist of federal Victims
3 of Crime Act grant funds awarded to the Court of Claims from
4 the U.S. Department of Justice, Office of Justice Programs,
5 Office for Victims of Crime for the payment of claims pursuant
6 to the Crime Victims Compensation Act (740 ILCS 45/). All
7 moneys in the Fund shall be used for payment of claims pursuant
8 to the Crime Victims Compensation Act (740 ILCS 45/). The
9 General Assembly may appropriate moneys from the Court of
10 Claims Federal Recovery Victim Compensation Grant Fund to the
11 Court of Claims for the purpose of payment of claims pursuant
12 to the Crime Victims Compensation Act (740 ILCS 45/). On July
13 1, 2023, or as soon thereafter as practical, the State
14 Comptroller shall direct and the State Treasurer shall
15 transfer the remaining balance from the Court of Claims
16 Federal Recovery Victim Compensation Grant Fund into the Court
17 of Claims Federal Grant Fund. Upon completion of the transfer,
18 the Court of Claims Federal Recovery Victim Compensation Grant
19 Fund is dissolved, and any future deposits due to that Fund and
20 any outstanding obligations or liabilities of that Fund shall
21 pass to the Court of Claims Federal Grant Fund. This Section is
22 repealed on January 1, 2024.

23 (Source: P.A. 96-959, eff. 7-1-10.)

24 (30 ILCS 105/6z-82)

25 Sec. 6z-82. State Police Operations Assistance Fund.

1 (a) There is created in the State treasury a special fund
2 known as the State Police Operations Assistance Fund. The Fund
3 shall receive revenue under the Criminal and Traffic
4 Assessment Act. The Fund may also receive revenue from grants,
5 donations, appropriations, and any other legal source.

6 (a-5) (Blank). ~~Notwithstanding any other provision of law~~
7 ~~to the contrary, and in addition to any other transfers that~~
8 ~~may be provided by law, on August 20, 2021 (the effective date~~
9 ~~of Public Act 102-505), or as soon thereafter as practical,~~
10 ~~the State Comptroller shall direct and the State Treasurer~~
11 ~~shall transfer the remaining balance from the Over Dimensional~~
12 ~~Load Police Escort Fund into the State Police Operations~~
13 ~~Assistance Fund. Upon completion of the transfer, the Over~~
14 ~~Dimensional Load Police Escort Fund is dissolved, and any~~
15 ~~future deposits due to that Fund and any outstanding~~
16 ~~obligations or liabilities of that Fund shall pass to the~~
17 ~~State Police Operations Assistance Fund.~~

18 This Fund may charge, collect, and receive fees or moneys
19 as described in Section 15-312 of the Illinois Vehicle Code,
20 and receive all fees received by the Illinois State Police
21 under that Section. The moneys shall be used by the Illinois
22 State Police for its expenses in providing police escorts and
23 commercial vehicle enforcement activities.

24 (b) The Illinois State Police may use moneys in the Fund to
25 finance any of its lawful purposes or functions.

26 (c) Expenditures may be made from the Fund only as

1 appropriated by the General Assembly by law.

2 (d) Investment income that is attributable to the
3 investment of moneys in the Fund shall be retained in the Fund
4 for the uses specified in this Section.

5 (e) The State Police Operations Assistance Fund shall not
6 be subject to administrative chargebacks.

7 (f) (Blank).

8 (g) (Blank). ~~Notwithstanding any other provision of State~~
9 ~~law to the contrary, on or after July 1, 2021, in addition to~~
10 ~~any other transfers that may be provided for by law, at the~~
11 ~~direction of and upon notification from the Director of the~~
12 ~~Illinois State Police, the State Comptroller shall direct and~~
13 ~~the State Treasurer shall transfer amounts not exceeding~~
14 ~~\$7,000,000 into the State Police Operations Assistance Fund~~
15 ~~from the State Police Services Fund.~~

16 (Source: P.A. 102-16, eff. 6-17-21; 102-505, eff. 8-20-21;
17 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

18 (30 ILCS 105/8.16b) (from Ch. 127, par. 144.16b)

19 Sec. 8.16b. Appropriations for expenses related to
20 communications services pursuant to the Civil Administrative
21 Code of Illinois are payable from the Technology Management
22 ~~Communications~~ Revolving Fund. However, no contract shall be
23 entered into or obligation incurred for any expenditure from
24 the Technology Management ~~Communications~~ Revolving Fund until
25 after the purpose and amount has been approved in writing by

1 the Secretary of Innovation and Technology.

2 (Source: P.A. 100-611, eff. 7-20-18.)

3 (30 ILCS 105/5.287 rep.)

4 (30 ILCS 105/5.665 rep.)

5 (30 ILCS 105/5.730 rep.)

6 (30 ILCS 105/5.749 rep.)

7 (30 ILCS 105/5.759 rep.)

8 (30 ILCS 105/5.823 rep.)

9 (30 ILCS 105/6p-2 rep.)

10 Section 1-45. The State Finance Act is amended by
11 repealing Sections 5.287, 5.665, 5.730, 5.749, 5.759, 5.823,
12 and 6p-2.

13 Section 1-50. The State Property Control Act is amended by
14 changing Section 7c as follows:

15 (30 ILCS 605/7c)

16 Sec. 7c. Acquisition of Illinois State Police vehicles.

17 (a) The State Police Vehicle Fund is created as a special
18 fund in the State treasury. All moneys in the Fund, subject to
19 appropriation, shall be used by the Illinois State Police:

20 (1) for the acquisition of vehicles for the Illinois
21 State Police;

22 (2) for debt service on bonds issued to finance the
23 acquisition of vehicles for the Illinois State Police; or

1 (3) for the maintenance and operation of vehicles for
2 the Illinois State Police.

3 (b) (Blank). ~~Notwithstanding any other provision of law to~~
4 ~~the contrary, and in addition to any other transfers that may~~
5 ~~be provided by law, on August 20, 2021 (the effective date of~~
6 ~~Public Act 102-505), or as soon thereafter as practicable, the~~
7 ~~State Comptroller shall direct and the State Treasurer shall~~
8 ~~transfer the remaining balance from the State Police Vehicle~~
9 ~~Maintenance Fund into the State Police Vehicle Fund. Upon~~
10 ~~completion of the transfer, the State Police Vehicle~~
11 ~~Maintenance Fund is dissolved, and any future deposits due to~~
12 ~~that Fund and any outstanding obligations or liabilities of~~
13 ~~that Fund shall pass to the State Police Vehicle Fund.~~

14 (Source: P.A. 102-505, eff. 8-20-21; 102-538, eff. 8-20-21;
15 102-813, eff. 5-13-22.)

16 Section 1-55. The Emergency Medical Services (EMS) Systems
17 Act is amended by changing Sections 3.86, 3.116, and 3.220 as
18 follows:

19 (210 ILCS 50/3.86)

20 Sec. 3.86. Stretcher van providers.

21 (a) In this Section, "stretcher van provider" means an
22 entity licensed by the Department to provide non-emergency
23 transportation of passengers on a stretcher in compliance with
24 this Act or the rules adopted by the Department pursuant to

1 this Act, utilizing stretcher vans.

2 (b) The Department has the authority and responsibility to
3 do the following:

4 (1) Require all stretcher van providers, both publicly
5 and privately owned, to be licensed by the Department.

6 (2) Establish licensing and safety standards and
7 requirements for stretcher van providers, through rules
8 adopted pursuant to this Act, including but not limited
9 to:

10 (A) Vehicle design, specification, operation, and
11 maintenance standards.

12 (B) Safety equipment requirements and standards.

13 (C) Staffing requirements.

14 (D) Annual license renewal.

15 (3) License all stretcher van providers that have met
16 the Department's requirements for licensure.

17 (4) Annually inspect all licensed stretcher van
18 providers, and relicense providers that have met the
19 Department's requirements for license renewal.

20 (5) Suspend, revoke, refuse to issue, or refuse to
21 renew the license of any stretcher van provider, or that
22 portion of a license pertaining to a specific vehicle
23 operated by a provider, after an opportunity for a
24 hearing, when findings show that the provider or one or
25 more of its vehicles has failed to comply with the
26 standards and requirements of this Act or the rules

1 adopted by the Department pursuant to this Act.

2 (6) Issue an emergency suspension order for any
3 provider or vehicle licensed under this Act when the
4 Director or his or her designee has determined that an
5 immediate or serious danger to the public health, safety,
6 and welfare exists. Suspension or revocation proceedings
7 that offer an opportunity for a hearing shall be promptly
8 initiated after the emergency suspension order has been
9 issued.

10 (7) Prohibit any stretcher van provider from
11 advertising, identifying its vehicles, or disseminating
12 information in a false or misleading manner concerning the
13 provider's type and level of vehicles, location, response
14 times, level of personnel, licensure status, or EMS System
15 participation.

16 (8) Charge each stretcher van provider a fee, to be
17 submitted with each application for licensure and license
18 renewal.

19 (c) A stretcher van provider may provide transport of a
20 passenger on a stretcher, provided the passenger meets all of
21 the following requirements:

22 (1) (Blank).

23 (2) He or she needs no medical monitoring or clinical
24 observation.

25 (3) He or she needs routine transportation to or from
26 a medical appointment or service if the passenger is

1 convalescent or otherwise bed-confined and does not
2 require clinical observation, aid, care, or treatment
3 during transport.

4 (d) A stretcher van provider may not transport a passenger
5 who meets any of the following conditions:

6 (1) He or she is being transported to a hospital for
7 emergency medical treatment.

8 (2) He or she is experiencing an emergency medical
9 condition or needs active medical monitoring, including
10 isolation precautions, supplemental oxygen that is not
11 self-administered, continuous airway management,
12 suctioning during transport, or the administration of
13 intravenous fluids during transport.

14 (e) (Blank). ~~The Stretcher Van Licensure Fund is created~~
15 ~~as a special fund within the State treasury. All fees received~~
16 ~~by the Department in connection with the licensure of~~
17 ~~stretcher van providers under this Section shall be deposited~~
18 ~~into the fund. Moneys in the fund shall be subject to~~
19 ~~appropriation to the Department for use in implementing this~~
20 ~~Section.~~

21 (Source: P.A. 96-702, eff. 8-25-09; 96-1469, eff. 1-1-11;
22 97-689, eff. 6-14-12.)

23 (210 ILCS 50/3.116)

24 Sec. 3.116. Hospital Stroke Care; definitions. As used in
25 Sections 3.116 through 3.119, 3.130, and 3.200, ~~and 3.226~~ of

1 this Act:

2 "Acute Stroke-Ready Hospital" means a hospital that has
3 been designated by the Department as meeting the criteria for
4 providing emergent stroke care. Designation may be provided
5 after a hospital has been certified or through application and
6 designation as such.

7 "Certification" or "certified" means certification, using
8 evidence-based standards, from a nationally recognized
9 certifying body approved by the Department.

10 "Comprehensive Stroke Center" means a hospital that has
11 been certified and has been designated as such.

12 "Designation" or "designated" means the Department's
13 recognition of a hospital as a Comprehensive Stroke Center,
14 Primary Stroke Center, or Acute Stroke-Ready Hospital.

15 "Emergent stroke care" is emergency medical care that
16 includes diagnosis and emergency medical treatment of acute
17 stroke patients.

18 "Emergent Stroke Ready Hospital" means a hospital that has
19 been designated by the Department as meeting the criteria for
20 providing emergent stroke care.

21 "Primary Stroke Center" means a hospital that has been
22 certified by a Department-approved, nationally recognized
23 certifying body and designated as such by the Department.

24 "Regional Stroke Advisory Subcommittee" means a
25 subcommittee formed within each Regional EMS Advisory
26 Committee to advise the Director and the Region's EMS Medical

1 Directors Committee on the triage, treatment, and transport of
2 possible acute stroke patients and to select the Region's
3 representative to the State Stroke Advisory Subcommittee. At
4 minimum, the Regional Stroke Advisory Subcommittee shall
5 consist of: one representative from the EMS Medical Directors
6 Committee; one EMS coordinator from a Resource Hospital; one
7 administrative representative or his or her designee from each
8 level of stroke care, including Comprehensive Stroke Centers
9 within the Region, if any, Primary Stroke Centers within the
10 Region, if any, and Acute Stroke-Ready Hospitals within the
11 Region, if any; one physician from each level of stroke care,
12 including one physician who is a neurologist or who provides
13 advanced stroke care at a Comprehensive Stroke Center in the
14 Region, if any, one physician who is a neurologist or who
15 provides acute stroke care at a Primary Stroke Center in the
16 Region, if any, and one physician who provides acute stroke
17 care at an Acute Stroke-Ready Hospital in the Region, if any;
18 one nurse practicing in each level of stroke care, including
19 one nurse from a Comprehensive Stroke Center in the Region, if
20 any, one nurse from a Primary Stroke Center in the Region, if
21 any, and one nurse from an Acute Stroke-Ready Hospital in the
22 Region, if any; one representative from both a public and a
23 private vehicle service provider that transports possible
24 acute stroke patients within the Region; the State-designated
25 regional EMS Coordinator; and a fire chief or his or her
26 designee from the EMS Region, if the Region serves a

1 population of more than 2,000,000. The Regional Stroke
2 Advisory Subcommittee shall establish bylaws to ensure equal
3 membership that rotates and clearly delineates committee
4 responsibilities and structure. Of the members first
5 appointed, one-third shall be appointed for a term of one
6 year, one-third shall be appointed for a term of 2 years, and
7 the remaining members shall be appointed for a term of 3 years.
8 The terms of subsequent appointees shall be 3 years.

9 "State Stroke Advisory Subcommittee" means a standing
10 advisory body within the State Emergency Medical Services
11 Advisory Council.

12 (Source: P.A. 102-687, eff. 12-17-21.)

13 (210 ILCS 50/3.220)

14 Sec. 3.220. EMS Assistance Fund.

15 (a) There is hereby created an "EMS Assistance Fund"
16 within the State treasury, for the purpose of receiving fines
17 and fees collected by the Illinois Department of Public Health
18 pursuant to this Act.

19 (b) (Blank).

20 (b-5) All licensing, testing, and certification fees
21 authorized by this Act, excluding ambulance licensure fees,
22 within this fund shall be used by the Department for
23 administration, oversight, and enforcement of activities
24 authorized under this Act.

25 (c) All other moneys within this fund shall be distributed

1 by the Department to the EMS Regions for disbursement in
2 accordance with protocols established in the EMS Region Plans,
3 for the purposes of organization, development and improvement
4 of Emergency Medical Services Systems, including but not
5 limited to training of personnel and acquisition, modification
6 and maintenance of necessary supplies, equipment and vehicles.

7 (d) All fees and fines collected pursuant to this Act
8 shall be deposited into the EMS Assistance Fund, ~~except that~~
9 ~~all fees collected under Section 3.86 in connection with the~~
10 ~~licensure of stretcher van providers shall be deposited into~~
11 ~~the Stretcher Van Licensure Fund.~~

12 (Source: P.A. 100-201, eff. 8-18-17.)

13 (210 ILCS 50/3.226 rep.)

14 Section 1-60. The Emergency Medical Services (EMS) Systems
15 Act is amended by repealing Section 3.226.

16 (225 ILCS 728/27 rep.)

17 Section 1-65. The Illinois Petroleum Education and
18 Marketing Act is amended by repealing Section 27.

19 Section 1-70. The Illinois Public Aid Code is amended by
20 changing Section 12-10 as follows:

21 (305 ILCS 5/12-10) (from Ch. 23, par. 12-10)

22 Sec. 12-10. DHS Special Purposes Trust Fund; uses. The DHS

1 Special Purposes Trust Fund, to be held outside the State
2 Treasury by the State Treasurer as ex-officio custodian, shall
3 consist of (1) any federal grants received under Section
4 12-4.6 that are not required by Section 12-5 to be paid into
5 the General Revenue Fund or transferred into the Local
6 Initiative Fund under Section 12-10.1 or deposited in the
7 Employment and Training Fund under Section 12-10.3 ~~or in the~~
8 ~~special account established and maintained in that Fund as~~
9 ~~provided in that Section;~~ (2) grants, gifts or legacies of
10 moneys or securities received under Section 12-4.18; (3)
11 grants received under Section 12-4.19; and (4) funds for child
12 care and development services that are not deposited into the
13 Employment and Training Fund under Section 12-10.3.
14 Disbursements from this Fund shall be only for the purposes
15 authorized by the aforementioned Sections.

16 Disbursements from this Fund shall be by warrants drawn by
17 the State Comptroller on receipt of vouchers duly executed and
18 certified by the Illinois Department of Human Services,
19 including payment to the Health Insurance Reserve Fund for
20 group insurance costs at the rate certified by the Department
21 of Central Management Services.

22 In addition to any other transfers that may be provided
23 for by law, the State Comptroller shall direct and the State
24 Treasurer shall transfer from the DHS Special Purposes Trust
25 Fund into the Governor's Grant Fund such amounts as may be
26 directed in writing by the Secretary of Human Services.

1 In addition to any other transfers that may be provided
2 for by law, the State Comptroller shall direct and the State
3 Treasurer shall transfer from the DHS Special Purposes Trust
4 Fund into the Employment and Training fund such amounts as may
5 be directed in writing by the Secretary of Human Services.

6 (Source: P.A. 101-10, eff. 6-5-19; 102-16, eff. 6-17-21.)

7 Section 1-75. The Medicaid Technical Assistance Act is
8 amended by changing Sections 185-20 and 185-25 as follows:

9 (305 ILCS 75/185-20)

10 Sec. 185-20. Federal financial participation. The
11 Department of Healthcare and Family Services, to the extent
12 allowable under federal law, shall maximize federal financial
13 participation for any moneys appropriated to the Department
14 for the Medicaid Technical Assistance Center. Any federal
15 financial participation funds obtained in accordance with this
16 Section shall be used for the further development and
17 expansion of the Medicaid Technical Assistance Center. All
18 federal financial participation funds obtained under this
19 subsection shall be deposited into the Medicaid Technical
20 Assistance Center Fund created under Section 185-25 ~~25~~.

21 (Source: P.A. 102-4, eff. 4-27-21.)

22 (305 ILCS 75/185-25)

23 Sec. 185-25. Medicaid Technical Assistance Center Fund.

1 The Medicaid Technical Assistance Center Fund is created as a
2 special fund in the State treasury. The Fund shall consist of
3 any moneys appropriated to the Department of Healthcare and
4 Family Services for the purposes of this Act and any federal
5 financial participation funds obtained as provided under
6 Section 185-20 ~~20~~. Subject to appropriation, moneys in the
7 Fund shall be used for carrying out the purposes of this Act
8 and for no other purpose. All interest earned on the moneys in
9 the Fund shall be deposited into the Fund.

10 (Source: P.A. 102-4, eff. 4-27-21.)

11 Section 1-80. The Environmental Protection Act is amended
12 by changing Section 55.6a as follows:

13 (415 ILCS 5/55.6a)

14 Sec. 55.6a. Emergency Public Health Fund.

15 (a) Moneys ~~Beginning on July 1, 2003, moneys~~ in the
16 Emergency Public Health Fund, subject to appropriation, shall
17 be allocated annually as follows: (i) \$300,000 to the
18 University of Illinois for the purposes described in Section
19 55.6(c)(6) and (ii) subject to subsection (b) of this Section,
20 all remaining amounts to the Department of Public Health to be
21 used to make vector control grants and surveillance grants to
22 the Cook County Department of Public Health (for areas of the
23 County excluding the City of Chicago), to the City of Chicago
24 health department, and to other certified local health

1 departments. These grants shall be used for expenses related
2 to West Nile Virus and other vector-borne diseases. The amount
3 of each grant shall be based on population and need as
4 supported by information submitted to the Department of Public
5 Health. For the purposes of this Section, need shall be
6 determined by the Department based primarily upon surveillance
7 data and the number of positive human cases of West Nile Virus
8 and other vector-borne diseases occurring during the preceding
9 year and current year in the county or municipality seeking
10 the grant.

11 (b) (Blank). ~~Beginning on July 31, 2003, on the last day of~~
12 ~~each month, the State Comptroller shall order transferred and~~
13 ~~the State Treasurer shall transfer the fees collected in the~~
14 ~~previous month pursuant to item (1.5) of subsection (a) of~~
15 ~~Section 55.8 from the Emergency Public Health Fund to the~~
16 ~~Communications Revolving Fund. These transfers shall continue~~
17 ~~until the cumulative total of the transfers is \$3,000,000.~~

18 (Source: P.A. 100-327, eff. 8-24-17.)

19 Section 1-85. The Electric Vehicle Rebate Act is amended
20 by changing Section 40 as follows:

21 (415 ILCS 120/40)

22 Sec. 40. Appropriations from the Electric Vehicle Rebate
23 Fund.

24 (a) User Fees Funds. The Agency shall estimate the amount

1 of user fees expected to be collected under Section 35 of this
2 Act for each fiscal year. User fee funds shall be deposited
3 into and distributed from the Electric Vehicle Rebate
4 ~~Alternate Fuels~~ Fund in the following manner:

5 (1) ~~An~~ In each of fiscal years 1999, 2000, 2001, 2002,
6 and 2003, an amount not to exceed \$200,000, and beginning
7 in fiscal year 2004 an annual amount not to exceed
8 \$225,000~~7~~ may be appropriated to the Agency from the
9 Electric Vehicle Rebate ~~Alternate Fuels~~ Fund to pay its
10 costs of administering the programs authorized by Section
11 27 of this Act. ~~An~~ Up to \$200,000 may be appropriated to
12 the Office of the Secretary of State in each of fiscal
13 years 1999, 2000, 2001, 2002, and 2003 from the Alternate
14 Fuels Fund to pay the Secretary of State's costs of
15 administering the programs authorized under this Act.
16 Beginning in fiscal year 2004 and in each fiscal year
17 thereafter, an amount not to exceed \$225,000 may be
18 appropriated to the Secretary of State from the Electric
19 Vehicle Rebate ~~Alternate Fuels~~ Fund to pay the Secretary
20 of State's costs of administering the programs authorized
21 under this Act.

22 (2) In fiscal year 2022 and each fiscal year
23 thereafter, after appropriation of the amounts authorized
24 by item (1) of subsection (a) of this Section, the
25 remaining moneys estimated to be collected during each
26 fiscal year shall be appropriated.

1 (3) (Blank).

2 (4) Moneys appropriated to fund the programs
3 authorized in Sections 25 and 30 shall be expended only
4 after they have been collected and deposited into the
5 Electric Vehicle Rebate ~~Alternate Fuels~~ Fund.

6 (b) General Revenue Fund Appropriations. General Revenue
7 Fund amounts appropriated to and deposited into the Electric
8 Vehicle Rebate Fund shall be distributed from the Electric
9 Vehicle Rebate Fund to fund the program authorized in Section
10 27.

11 (Source: P.A. 102-662, eff. 9-15-21.)

12 Section 1-90. The Cigarette Fire Safety Standard Act is
13 amended by changing Section 45 as follows:

14 (425 ILCS 8/45)

15 Sec. 45. Penalties.

16 (a) Any manufacturer, wholesale dealer, agent, or other
17 person or entity who knowingly sells cigarettes wholesale in
18 violation of item (3) of subsection (a) of Section 10 of this
19 Act shall be subject to a civil penalty not to exceed \$10,000
20 for each sale of the cigarettes. Any retail dealer who
21 knowingly sells cigarettes in violation of Section 10 of this
22 Act shall be subject to the following: (i) a civil penalty not
23 to exceed \$500 for each sale or offer for sale of cigarettes,
24 provided that the total number of cigarettes sold or offered

1 for sale in such sale does not exceed 1,000 cigarettes; (ii) a
2 civil penalty not to exceed \$1,000 for each sale or offer for
3 sale of the cigarettes, provided that the total number of
4 cigarettes sold or offered for sale in such sale exceeds 1,000
5 cigarettes.

6 (b) In addition to any penalty prescribed by law, any
7 corporation, partnership, sole proprietor, limited
8 partnership, or association engaged in the manufacture of
9 cigarettes that knowingly makes a false certification pursuant
10 to Section 30 of this Act shall be subject to a civil penalty
11 not to exceed \$10,000 for each false certification.

12 (c) Upon discovery by the Office of the State Fire
13 Marshal, the Department of Revenue, the Office of the Attorney
14 General, or a law enforcement agency that any person offers,
15 possesses for sale, or has made a sale of cigarettes in
16 violation of Section 10 of this Act, the Office of the State
17 Fire Marshal, the Department of Revenue, the Office of the
18 Attorney General, or the law enforcement agency may seize
19 those cigarettes possessed in violation of this Act.

20 (d) ~~All The Cigarette Fire Safety Standard Act Fund is~~
21 ~~established as a special fund in the State treasury. The Fund~~
22 ~~shall consist of all~~ moneys recovered by the Attorney General
23 from the assessment of civil penalties authorized by this
24 Section shall be deposited into the General Revenue Fund. ~~The~~
25 ~~moneys in the Fund shall, in addition to any moneys made~~
26 ~~available for such purpose, be available, subject to~~

1 ~~appropriation, to the Office of the State Fire Marshal for the~~
2 ~~purpose of fire safety and prevention programs.~~

3 (e) (Blank). ~~Notwithstanding any other provision of law,~~
4 ~~in addition to any other transfers that may be provided by law,~~
5 ~~on July 1, 2016, or as soon thereafter as practical, the State~~
6 ~~Comptroller shall direct and the State Treasurer shall~~
7 ~~transfer the remaining balance from the Cigarette Fire Safety~~
8 ~~Standard Act Fund into the General Revenue Fund. Upon~~
9 ~~completion of the transfers, the Cigarette Fire Safety~~
10 ~~Standard Act Fund is dissolved, and any future deposits due to~~
11 ~~that Fund and any outstanding obligations or liabilities of~~
12 ~~that Fund pass to the General Revenue Fund.~~

13 (Source: P.A. 99-576, eff. 7-15-16.)

14 Section 1-95. The Herptiles-Herps Act is amended by
15 changing Sections 5-20, 10-40, 20-30, 25-30, 55-5, 65-5, 90-5,
16 105-35, 105-55, and 105-75 as follows:

17 (510 ILCS 68/5-20)

18 Sec. 5-20. Propagation of endangered or threatened
19 species.

20 (a) No person shall take or possess for the purpose of
21 propagation any of the herptiles listed in the Illinois
22 Endangered Species Protection Act, the federal Endangered
23 Species Act of 1973, or administrative rules unless authorized
24 by a Herptile Endangered and Threatened Species Propagation

1 permit issued by the Department. For the purpose of
2 propagation only, a Herptile Endangered and Threatened Species
3 Propagation permit shall allow a resident of this State to
4 possess, propagate, or sell legally obtained endangered and
5 threatened herptiles. The Department shall adopt rules
6 relating to the acquisition, possession, and propagation of
7 legally obtained endangered and threatened herptiles. The
8 Department shall determine, by rule, the application, fees,
9 duration, and other requirements necessary for the issuance or
10 suspension or revocation of a Herptile Endangered and
11 Threatened Species Propagation permit. All fees collected from
12 the issuance of a Herptile Endangered and Threatened Species
13 Propagation permit shall be deposited into the Illinois
14 Wildlife Preservation Fund.

15 (b) Any person issued a Herptile Endangered and Threatened
16 Species Propagation permit by the Department who is in
17 possession of a threatened or endangered (T/E) herptile
18 species shall be exempt from an individual's overall
19 possession limit under the permitting system set forth in this
20 Act. However, the holder of a Herptile Endangered and
21 Threatened Species Propagation permit is not exempt from the
22 species limitations set forth in the administrative rules
23 regarding the Herptile Endangered and Threatened Species
24 Propagation permit. Any species occurring on the federal T/E
25 list also requires a Department permit for possession,
26 propagation, sale, or offer for sale unless otherwise

1 permitted under this Act or administrative rule.

2 (c) (Blank).

3 (d) Federally licensed exhibits shall not be exempt from
4 the Illinois Endangered Species Protection Act, this Act, or
5 administrative rule.

6 (e) Any changes in threatened or endangered species
7 inventory for herptiles by current, existing Herptile
8 Endangered and Threatened Species Propagation permit holders
9 shall be reported to the Department in writing no later than
10 the first business day after that change occurred.
11 Applications for permits to possess and take herptiles shall
12 be reviewed by the Department as provided by this Act or
13 administrative rule.

14 (f) (Blank).

15 (g) (Blank).

16 (h) (Blank).

17 (i) (Blank).

18 (Source: P.A. 102-315, eff. 1-1-22.)

19 (510 ILCS 68/10-40)

20 Sec. 10-40. Additional regulations. Venomous reptiles
21 shall not be bred, sold, or offered for sale within this State.
22 The Department may approve limited transfers among existing
23 permittees as set forth in administrative rule.

24 As determined by the Department, non-residents may apply
25 for a permit not to exceed 15 consecutive days to use venomous

1 reptiles in bona fide educational programs. The fee for the
2 permit shall be set by administrative rule, and all fees shall
3 be deposited into the Illinois Wildlife Preservation Fund.

4 (Source: P.A. 102-315, eff. 1-1-22.)

5 (510 ILCS 68/20-30)

6 Sec. 20-30. Additional regulations. Crocodilians shall not
7 be bred, sold, or offered for sale within this State. However,
8 the Department may approve, by rule, limited transfers among
9 existing permittees.

10 As determined by the Department through administrative
11 rule, non-residents may apply for a permit not to exceed 15
12 consecutive days to use crocodilians in bona fide educational
13 programs. The fee for this permit shall be set by
14 administrative rule, and all fees shall be deposited into the
15 Illinois Wildlife Preservation Fund.

16 (Source: P.A. 102-315, eff. 1-1-22.)

17 (510 ILCS 68/25-30)

18 Sec. 25-30. Additional regulations. Monitor lizards shall
19 not be bred, sold, or offered for sale within this State.
20 However, the Department may approve, by rule, limited
21 transfers among existing permittees.

22 As determined by the Department, non-residents may apply
23 for a permit not to exceed 15 consecutive days to use monitor
24 lizards in bona fide educational programs. The fee for the

1 permit shall be set by administrative rule, and all fees shall
2 be deposited into the Illinois Wildlife Preservation Fund.

3 (Source: P.A. 102-315, eff. 1-1-22.)

4 (510 ILCS 68/55-5)

5 Sec. 55-5. Permit application and fees. An applicant for
6 a Herpetoculture permit must file an application with the
7 Department on a form provided by the Department. The
8 application must include all information and requirements as
9 set forth by administrative rule. The application for these
10 permits shall be reviewed by the Department to determine if a
11 permit will be issued.

12 An annual permit renewal must be accompanied by a
13 non-refundable fee as set by the Department. The annual fee
14 for a residential Herpetoculture permit shall be set by
15 administrative rule. The Department shall adopt, by
16 administrative rule, any additional procedures for the renewal
17 of a Herpetoculture permit. All fees shall be deposited into
18 the Illinois Wildlife Preservation Fund.

19 As determined by administrative rule, non-residents may
20 apply for a permit not to exceed 15 consecutive days to
21 commercialize herptiles indigenous to this State as outlined
22 in this Article. The application, procedures, and fee for the
23 permit and permit renewal shall be set by administrative rule,
24 and all fees shall be deposited into the Illinois Wildlife
25 Preservation Fund.

1 (Source: P.A. 102-315, eff. 1-1-22.)

2 (510 ILCS 68/65-5)

3 Sec. 65-5. Permit application and fees. An applicant for a
4 Herptile Special Use permit must file an application with the
5 Department on a form provided by the Department. The
6 application must include all information and requirements as
7 set forth by administrative rule.

8 The annual fee for a residential Herptile Special Use
9 permit shall be set by administrative rule. The Herptile
10 Special Use permit shall not be based on the number of special
11 use herptile kept by an owner or possessor. All fees shall be
12 deposited into the Illinois Wildlife Preservation Fund.

13 The Department shall adopt, by administrative rule,
14 procedures for the renewal of annual Herptile Special Use
15 permits.

16 Any person possessing and in legal possession of a special
17 use herptile as stipulated in this Article that no longer
18 wishes to keep the herptile may be assisted by the Department,
19 at no charge to them and without prosecution, to place the
20 special use herptile in a new home, within 30 days after the
21 effective date of this Act.

22 The Department may issue a Limited Entry permit to an
23 applicant who: (i) is not a resident of this State; (ii)
24 complies with the requirements of this Act and all rules
25 adopted by the Department under the authority of this Act;

1 (iii) provides proof to the Department that he or she shall,
2 during the permit term, maintain sufficient liability
3 insurance coverage; (iv) pays to the Department, along with
4 each application for a Limited Entry permit, a non-refundable
5 fee as set by administrative rule, which the Department shall
6 deposit into the Illinois Wildlife Preservation Fund; and (v)
7 uses the herptile for an activity authorized in the Limited
8 Entry permit. A Limited Entry permit shall be valid for not
9 more than 15 consecutive days. The application, review, and
10 procedures to obtain or renew a Limited Entry permit shall be
11 set by administrative rule.

12 (Source: P.A. 102-315, eff. 1-1-22.)

13 (510 ILCS 68/90-5)

14 Sec. 90-5. Penalties.

15 (a) Unless otherwise stated in this Act, a violation of
16 this Act is a Class A misdemeanor.

17 (b) A person who violates Article 85 of this Act is guilty
18 of a Class A misdemeanor for a first offense and a Class 4
19 felony for a second or subsequent offense.

20 (c) A person who violates Article 75 of this Act is guilty
21 of a Class B misdemeanor. A violation of the record keeping
22 requirement for each individual special use herptile
23 constitutes a separate offense.

24 (d) Any person who takes, possesses, captures, kills, or
25 disposes of any herptile protected under this Act in violation

1 of this Act is guilty of a Class B misdemeanor unless otherwise
2 stated in this Act.

3 (e) All fines and penalties collected under the authority
4 of this Act or its administrative rules shall be deposited
5 into the Illinois Wildlife Preservation Fund.

6 (Source: P.A. 102-315, eff. 1-1-22.)

7 (510 ILCS 68/105-35)

8 Sec. 105-35. Collection of fines. All fines provided for
9 by this Act shall be collected and remitted to the Illinois
10 ~~Department's~~ Wildlife Preservation Fund, within 30 days after
11 the collection of the fine, by the clerk of the circuit court
12 collecting the fines who shall submit at the same time to the
13 Department a statement of the names of the persons so fined and
14 the name of the arresting officer, the offense committed, the
15 amount of the fine, and the date of the conviction.

16 (Source: P.A. 102-315, eff. 1-1-22.)

17 (510 ILCS 68/105-55)

18 Sec. 105-55. Illegal collecting devices; public nuisance.
19 Every collecting device, including seines, nets, traps,
20 pillowcases, bags, snake hooks or tongs, or any electrical
21 device or any other devices including vehicles or conveyance,
22 watercraft, or aircraft used or operated illegally or
23 attempted to be used or operated illegally by any person in
24 taking, transporting, holding, or conveying any herptile life

1 or any part or parts of a herptile, contrary to this Act,
2 including administrative rules, shall be deemed a public
3 nuisance and therefore illegal and subject to seizure and
4 confiscation by any authorized employee of the Department.
5 Upon the seizure of this item, the Department shall take and
6 hold the item until disposed of as provided in this Act.

7 Upon the seizure of any device because of its illegal use,
8 the officer or authorized employee of the Department making
9 the seizure shall, as soon as reasonably possible, cause a
10 complaint to be filed before the circuit court and a summons to
11 be issued requiring the owner or person in possession of the
12 property to appear in court and show cause why the device
13 seized should not be forfeited to the State. Upon the return of
14 the summons duly served or upon posting or publication of
15 notice as provided in this Act, the court shall proceed to
16 determine the question of the illegality of the use of the
17 seized property. Upon judgment being entered that the property
18 was illegally used, an order shall be entered providing for
19 the forfeiture of the seized property to the State. The owner
20 of the property may have a jury determine the illegality of its
21 use and shall have the right of an appeal as in other civil
22 cases. Confiscation or forfeiture shall not preclude or
23 mitigate against prosecution and assessment of penalties
24 provided in this Act.

25 Upon seizure of any property under circumstances
26 supporting a reasonable belief that the property was

1 abandoned, lost, stolen, or otherwise illegally possessed or
2 used contrary to this Act, except property seized during a
3 search or arrest, and ultimately returned, destroyed, or
4 otherwise disposed of under order of a court in accordance
5 with this Act, the authorized employee of the Department shall
6 make reasonable inquiry and efforts to identify and notify the
7 owner or other person entitled to possession of the property
8 and shall return the property after the person provides
9 reasonable and satisfactory proof of his or her ownership or
10 right to possession and reimburses the Department for all
11 reasonable expenses of custody. If the identity or location of
12 the owner or other person entitled to possession of the
13 property has not been ascertained within 6 months after the
14 Department obtains possession, the Department shall effectuate
15 the sale of the property for cash to the highest bidder at a
16 public auction. The owner or other person entitled to
17 possession of the property may claim and recover possession of
18 the property at any time before its sale at public auction upon
19 providing reasonable and satisfactory proof of ownership or
20 right of possession and reimbursing the Department for all
21 reasonable expenses of custody.

22 Any property forfeited to the State by court order under
23 this Section may be disposed of by public auction, except that
24 any property that is the subject of a court order shall not be
25 disposed of pending appeal of the order. The proceeds of the
26 sales at auction shall be deposited in the Illinois Wildlife

1 Preservation Fund.

2 The Department shall pay all costs of posting or
3 publication of notices required by this Section.

4 Property seized or forfeited under this Section is subject
5 to reporting under the Seizure and Forfeiture Reporting Act.

6 (Source: P.A. 102-315, eff. 1-1-22.)

7 (510 ILCS 68/105-75)

8 Sec. 105-75. Illinois Wildlife Preservation Fund;
9 disposition of money received. All fees, fines, income of
10 whatever kind or nature derived from herptile activities
11 regulated by this Act on lands, waters, or both under the
12 jurisdiction or control of the Department and all penalties
13 collected under this Act shall be deposited into the State
14 treasury and shall be set apart in a special fund known as the
15 Illinois Wildlife Preservation Fund.

16 (Source: P.A. 102-315, eff. 1-1-22.)

17 Section 1-100. The Unified Code of Corrections is amended
18 by changing Sections 5-9-1.4 and 5-9-1.9 as follows:

19 (730 ILCS 5/5-9-1.4) (from Ch. 38, par. 1005-9-1.4)

20 Sec. 5-9-1.4. (a) "Crime laboratory" means any
21 not-for-profit laboratory registered with the Drug Enforcement
22 Administration of the United States Department of Justice,
23 substantially funded by a unit or combination of units of

1 local government or the State of Illinois, which regularly
2 employs at least one person engaged in the analysis of
3 controlled substances, cannabis, methamphetamine, or steroids
4 for criminal justice agencies in criminal matters and provides
5 testimony with respect to such examinations.

6 (b) (Blank).

7 (c) In addition to any other disposition made pursuant to
8 the provisions of the Juvenile Court Act of 1987, any minor
9 adjudicated delinquent for an offense which if committed by an
10 adult would constitute a violation of the Cannabis Control
11 Act, the Illinois Controlled Substances Act, the
12 Methamphetamine Control and Community Protection Act, or the
13 Steroid Control Act shall be required to pay a criminal
14 laboratory analysis assessment of \$100 for each adjudication.
15 Upon verified petition of the minor, the court may suspend
16 payment of all or part of the assessment if it finds that the
17 minor does not have the ability to pay the assessment. The
18 parent, guardian, or legal custodian of the minor may pay some
19 or all of such assessment on the minor's behalf.

20 (d) All criminal laboratory analysis fees provided for by
21 this Section shall be collected by the clerk of the court and
22 forwarded to the appropriate crime laboratory fund as provided
23 in subsection (f).

24 (e) Crime laboratory funds shall be established as
25 follows:

26 (1) Any unit of local government which maintains a

1 crime laboratory may establish a crime laboratory fund
2 within the office of the county or municipal treasurer.

3 (2) Any combination of units of local government which
4 maintains a crime laboratory may establish a crime
5 laboratory fund within the office of the treasurer of the
6 county where the crime laboratory is situated.

7 (3) The State Crime Laboratory Fund is hereby created
8 as a special fund in the State Treasury. ~~Notwithstanding~~
9 ~~any other provision of law to the contrary, and in~~
10 ~~addition to any other transfers that may be provided by~~
11 ~~law, on August 20, 2021 (the effective date of Public Act~~
12 ~~102-505), or as soon thereafter as practical, the State~~
13 ~~Comptroller shall direct and the State Treasurer shall~~
14 ~~transfer the remaining balance from the State Offender DNA~~
15 ~~Identification System Fund into the State Crime Laboratory~~
16 ~~Fund. Upon completion of the transfer, the State Offender~~
17 ~~DNA Identification System Fund is dissolved, and any~~
18 ~~future deposits due to that Fund and any outstanding~~
19 ~~obligations or liabilities of that Fund shall pass to the~~
20 ~~State Crime Laboratory Fund.~~

21 (f) The analysis assessment provided for in subsection (c)
22 of this Section shall be forwarded to the office of the
23 treasurer of the unit of local government that performed the
24 analysis if that unit of local government has established a
25 crime laboratory fund, or to the State Crime Laboratory Fund
26 if the analysis was performed by a laboratory operated by the

1 Illinois State Police. If the analysis was performed by a
2 crime laboratory funded by a combination of units of local
3 government, the analysis assessment shall be forwarded to the
4 treasurer of the county where the crime laboratory is situated
5 if a crime laboratory fund has been established in that
6 county. If the unit of local government or combination of
7 units of local government has not established a crime
8 laboratory fund, then the analysis assessment shall be
9 forwarded to the State Crime Laboratory Fund.

10 (g) Moneys deposited into a crime laboratory fund created
11 pursuant to paragraph (1) or (2) of subsection (e) of this
12 Section shall be in addition to any allocations made pursuant
13 to existing law and shall be designated for the exclusive use
14 of the crime laboratory. These uses may include, but are not
15 limited to, the following:

16 (1) costs incurred in providing analysis for
17 controlled substances in connection with criminal
18 investigations conducted within this State;

19 (2) purchase and maintenance of equipment for use in
20 performing analyses; and

21 (3) continuing education, training, and professional
22 development of forensic scientists regularly employed by
23 these laboratories.

24 (h) Moneys deposited in the State Crime Laboratory Fund
25 created pursuant to paragraph (3) of subsection (d) of this
26 Section shall be used by State crime laboratories as

1 designated by the Director of the Illinois State Police. These
2 funds shall be in addition to any allocations made pursuant to
3 existing law and shall be designated for the exclusive use of
4 State crime laboratories or for the sexual assault evidence
5 tracking system created under Section 50 of the Sexual Assault
6 Evidence Submission Act. These uses may include those
7 enumerated in subsection (g) of this Section.

8 (Source: P.A. 101-377, eff. 8-16-19; 102-505, eff. 8-20-21;
9 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

10 (730 ILCS 5/5-9-1.9)

11 Sec. 5-9-1.9. DUI analysis fee.

12 (a) "Crime laboratory" means a not-for-profit laboratory
13 substantially funded by a single unit or combination of units
14 of local government or the State of Illinois that regularly
15 employs at least one person engaged in the DUI analysis of
16 blood, other bodily substance, and urine for criminal justice
17 agencies in criminal matters and provides testimony with
18 respect to such examinations.

19 "DUI analysis" means an analysis of blood, other bodily
20 substance, or urine for purposes of determining whether a
21 violation of Section 11-501 of the Illinois Vehicle Code has
22 occurred.

23 (b) (Blank).

24 (c) In addition to any other disposition made under the
25 provisions of the Juvenile Court Act of 1987, any minor

1 adjudicated delinquent for an offense which if committed by an
2 adult would constitute a violation of Section 11-501 of the
3 Illinois Vehicle Code shall pay a crime laboratory DUI
4 analysis assessment of \$150 for each adjudication. Upon
5 verified petition of the minor, the court may suspend payment
6 of all or part of the assessment if it finds that the minor
7 does not have the ability to pay the assessment. The parent,
8 guardian, or legal custodian of the minor may pay some or all
9 of the assessment on the minor's behalf.

10 (d) All crime laboratory DUI analysis assessments provided
11 for by this Section shall be collected by the clerk of the
12 court and forwarded to the appropriate crime laboratory DUI
13 fund as provided in subsection (f).

14 (e) Crime laboratory funds shall be established as
15 follows:

16 (1) A unit of local government that maintains a crime
17 laboratory may establish a crime laboratory DUI fund
18 within the office of the county or municipal treasurer.

19 (2) Any combination of units of local government that
20 maintains a crime laboratory may establish a crime
21 laboratory DUI fund within the office of the treasurer of
22 the county where the crime laboratory is situated.

23 (3) (Blank).

24 (f) The analysis assessment provided for in subsection (c)
25 of this Section shall be forwarded to the office of the
26 treasurer of the unit of local government that performed the

1 analysis if that unit of local government has established a
2 crime laboratory DUI fund, or remitted to the State Treasurer
3 for deposit into the State Crime Laboratory Fund if the
4 analysis was performed by a laboratory operated by the
5 Illinois State Police. If the analysis was performed by a
6 crime laboratory funded by a combination of units of local
7 government, the analysis assessment shall be forwarded to the
8 treasurer of the county where the crime laboratory is situated
9 if a crime laboratory DUI fund has been established in that
10 county. If the unit of local government or combination of
11 units of local government has not established a crime
12 laboratory DUI fund, then the analysis assessment shall be
13 remitted to the State Treasurer for deposit into the State
14 Crime Laboratory Fund.

15 (g) Moneys deposited into a crime laboratory DUI fund
16 created under paragraphs (1) and (2) of subsection (e) of this
17 Section shall be in addition to any allocations made pursuant
18 to existing law and shall be designated for the exclusive use
19 of the crime laboratory. These uses may include, but are not
20 limited to, the following:

21 (1) Costs incurred in providing analysis for DUI
22 investigations conducted within this State.

23 (2) Purchase and maintenance of equipment for use in
24 performing analyses.

25 (3) Continuing education, training, and professional
26 development of forensic scientists regularly employed by

1 Section 2-10. The Department of Commerce and Economic
2 Opportunity Law of the Civil Administrative Code of Illinois
3 is amended by repealing Section 605-332 and 605-550.

4 (30 ILCS 105/5h rep.)

5 (30 ILCS 105/5.543 rep.)

6 (30 ILCS 105/6z-54 rep.)

7 Section 2-15. The State Finance Act is amended by
8 repealing Sections 5h, 5.543, and 6z-54.

9 Section 2-25. The Illinois Procurement Code is amended by
10 changing Section 25-55 as follows:

11 (30 ILCS 500/25-55)

12 Sec. 25-55. Annual reports. Every printed annual report
13 produced by a State agency shall bear a statement indicating
14 whether it was printed by the State of Illinois or by contract
15 and indicating the printing cost per copy and the number of
16 copies printed. ~~The Department of Central Management Services~~
17 ~~shall prepare and submit to the General Assembly on the fourth~~
18 ~~Wednesday of January in each year a report setting forth with~~
19 ~~respect to each State agency for the calendar year immediately~~
20 ~~preceding the calendar year in which the report is filed the~~
21 ~~total quantity of annual reports printed, the total cost, and~~
22 ~~the cost per copy and the cost per page of the annual report of~~
23 ~~the State agency printed during the calendar year covered by~~

1 ~~the report.~~

2 (Source: P.A. 90-572, eff. date - See Sec. 99-5.)

3 Section 2-30. The Use Tax Act is amended by changing
4 Section 9 as follows:

5 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

6 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
7 and trailers that are required to be registered with an agency
8 of this State, each retailer required or authorized to collect
9 the tax imposed by this Act shall pay to the Department the
10 amount of such tax (except as otherwise provided) at the time
11 when he is required to file his return for the period during
12 which such tax was collected, less a discount of 2.1% prior to
13 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
14 per calendar year, whichever is greater, which is allowed to
15 reimburse the retailer for expenses incurred in collecting the
16 tax, keeping records, preparing and filing returns, remitting
17 the tax and supplying data to the Department on request. When
18 determining the discount allowed under this Section, retailers
19 shall include the amount of tax that would have been due at the
20 6.25% rate but for the 1.25% rate imposed on sales tax holiday
21 items under Public Act 102-700 ~~this amendatory Act of the~~
22 ~~102nd General Assembly~~. The discount under this Section is not
23 allowed for the 1.25% portion of taxes paid on aviation fuel
24 that is subject to the revenue use requirements of 49 U.S.C.

1 47107(b) and 49 U.S.C. 47133. When determining the discount
2 allowed under this Section, retailers shall include the amount
3 of tax that would have been due at the 1% rate but for the 0%
4 rate imposed under Public Act 102-700 ~~this amendatory Act of~~
5 ~~the 102nd General Assembly~~. In the case of retailers who
6 report and pay the tax on a transaction by transaction basis,
7 as provided in this Section, such discount shall be taken with
8 each such tax remittance instead of when such retailer files
9 his periodic return. The discount allowed under this Section
10 is allowed only for returns that are filed in the manner
11 required by this Act. The Department may disallow the discount
12 for retailers whose certificate of registration is revoked at
13 the time the return is filed, but only if the Department's
14 decision to revoke the certificate of registration has become
15 final. A retailer need not remit that part of any tax collected
16 by him to the extent that he is required to remit and does
17 remit the tax imposed by the Retailers' Occupation Tax Act,
18 with respect to the sale of the same property.

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

1 the selling price actually received during such tax return
2 period.

3 Except as provided in this Section, on or before the
4 twentieth day of each calendar month, such retailer shall file
5 a return for the preceding calendar month. Such return shall
6 be filed on forms prescribed by the Department and shall
7 furnish such information as the Department may reasonably
8 require. The return shall include the gross receipts on food
9 for human consumption that is to be consumed off the premises
10 where it is sold (other than alcoholic beverages, food
11 consisting of or infused with adult use cannabis, soft drinks,
12 and food that has been prepared for immediate consumption)
13 which were received during the preceding calendar month,
14 quarter, or year, as appropriate, and upon which tax would
15 have been due but for the 0% rate imposed under Public Act
16 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The
17 return shall also include the amount of tax that would have
18 been due on food for human consumption that is to be consumed
19 off the premises where it is sold (other than alcoholic
20 beverages, food consisting of or infused with adult use
21 cannabis, soft drinks, and food that has been prepared for
22 immediate consumption) but for the 0% rate imposed under
23 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
24 ~~Assembly~~.

25 On and after January 1, 2018, except for returns required
26 to be filed prior to January 1, 2023 for motor vehicles,

1 watercraft, aircraft, and trailers that are required to be
2 registered with an agency of this State, with respect to
3 retailers whose annual gross receipts average \$20,000 or more,
4 all returns required to be filed pursuant to this Act shall be
5 filed electronically. On and after January 1, 2023, with
6 respect to retailers whose annual gross receipts average
7 \$20,000 or more, all returns required to be filed pursuant to
8 this Act, including, but not limited to, returns for motor
9 vehicles, watercraft, aircraft, and trailers that are required
10 to be registered with an agency of this State, shall be filed
11 electronically. Retailers who demonstrate that they do not
12 have access to the Internet or demonstrate hardship in filing
13 electronically may petition the Department to waive the
14 electronic filing requirement.

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

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

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

7 5. The amount of tax due;

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

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

11 Each retailer required or authorized to collect the tax
12 imposed by this Act on aviation fuel sold at retail in this
13 State during the preceding calendar month shall, instead of
14 reporting and paying tax on aviation fuel as otherwise
15 required by this Section, report and pay such tax on a separate
16 aviation fuel tax return. The requirements related to the
17 return shall be as otherwise provided in this Section.
18 Notwithstanding any other provisions of this Act to the
19 contrary, retailers collecting tax on aviation fuel shall file
20 all aviation fuel tax returns and shall make all aviation fuel
21 tax payments by electronic means in the manner and form
22 required by the Department. For purposes of this Section,
23 "aviation fuel" means jet fuel and aviation gasoline.

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

1 due on the return shall be deemed assessed.

2 Notwithstanding any other provision of this Act to the
3 contrary, retailers subject to tax on cannabis shall file all
4 cannabis tax returns and shall make all cannabis tax payments
5 by electronic means in the manner and form required by the
6 Department.

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

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

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

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

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

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

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

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

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

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

1 be determined under this paragraph as if the rate reduction to
2 1.25% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
3 ~~General Assembly~~ on sales tax holiday items had not occurred.
4 For quarter monthly payments due on or after July 1, 2023 and
5 through June 30, 2024, "25% of the taxpayer's liability for
6 the same calendar month of the preceding year" shall be
7 determined as if the rate reduction to 1.25% in Public Act
8 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
9 sales tax holiday items had not occurred. Quarter monthly
10 payment status shall be determined under this paragraph as if
11 the rate reduction to 0% in Public Act 102-700 ~~this amendatory~~
12 ~~Act of the 102nd General Assembly~~ on food for human
13 consumption that is to be consumed off the premises where it is
14 sold (other than alcoholic beverages, food consisting of or
15 infused with adult use cannabis, soft drinks, and food that
16 has been prepared for immediate consumption) had not occurred.
17 For quarter monthly payments due under this paragraph on or
18 after July 1, 2023 and through June 30, 2024, "25% of the
19 taxpayer's liability for the same calendar month of the
20 preceding year" shall be determined as if the rate reduction
21 to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
22 ~~General Assembly~~ had not occurred. If any such quarter monthly
23 payment is not paid at the time or in the amount required by
24 this Section, then the taxpayer shall be liable for penalties
25 and interest on the difference between the minimum amount due
26 and the amount of such quarter monthly payment actually and

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

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

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

9 If the retailer is otherwise required to file a monthly
10 return and if the retailer'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
14 year being due by April 20 of such year; with the return for
15 April, May and June of a given year being due by July 20 of
16 such year; with the return for July, August and September of a
17 given year being due by October 20 of such year, and with the
18 return for October, November and December of a given year
19 being due by January 20 of the following year.

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

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

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

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

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

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

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

23 The transaction reporting return in the case of motor
24 vehicles or trailers that are required to be registered with
25 an agency of this State, shall be the same document as the
26 Uniform Invoice referred to in Section 5-402 of the Illinois

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

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

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

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

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

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

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

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

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

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

24 Any retailer filing a return under this Section shall also
25 include (for the purpose of paying tax thereon) the total tax
26 covered by such return upon the selling price of tangible

1 personal property purchased by him at retail from a retailer,
2 but as to which the tax imposed by this Act was not collected
3 from the retailer filing such return, and such retailer shall
4 remit the amount of such tax to the Department when filing such
5 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 retailers, who are required to file
9 returns hereunder and also under the Retailers' Occupation Tax
10 Act, to furnish all the return information required by both
11 Acts on the one form.

12 Where the retailer has more than one business registered
13 with the Department under separate registration under this
14 Act, such retailer may 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 Sales Tax Reform Fund, a special
19 fund in the State Treasury which is hereby created, the net
20 revenue realized for the preceding month from the 1% tax
21 imposed under this Act.

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

1 retailer and which is titled or registered by an agency of this
2 State's government.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the State and Local Sales Tax Reform Fund, a special
5 fund in the State Treasury, 20% of the net revenue realized for
6 the preceding month from the 6.25% general rate on the selling
7 price of tangible personal property, other than (i) tangible
8 personal property which is purchased outside Illinois at
9 retail from a retailer and which is titled or registered by an
10 agency of this State's government and (ii) aviation fuel sold
11 on or after December 1, 2019. This exception for aviation fuel
12 only applies for so long as the revenue use requirements of 49
13 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

14 For aviation fuel sold on or after December 1, 2019, each
15 month the Department shall pay into the State Aviation Program
16 Fund 20% of the net revenue realized for the preceding month
17 from the 6.25% general rate on the selling price of aviation
18 fuel, less an amount estimated by the Department to be
19 required for refunds of the 20% portion of the tax on aviation
20 fuel under this Act, which amount shall be deposited into the
21 Aviation Fuel Sales Tax Refund Fund. The Department shall only
22 pay moneys into the State Aviation Program Fund and the
23 Aviation Fuels Sales Tax Refund Fund under this Act for so long
24 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
25 U.S.C. 47133 are binding on the State.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the State and Local Sales Tax Reform Fund 100% of the
2 net revenue realized for the preceding month from the 1.25%
3 rate on the selling price of motor fuel and gasohol. If, in any
4 month, the tax on sales tax holiday items, as defined in
5 Section 3-6, is imposed at the rate of 1.25%, then the
6 Department shall pay 100% of the net revenue realized for that
7 month from the 1.25% rate on the selling price of sales tax
8 holiday items into the State and Local Sales Tax Reform Fund.

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

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

23 Beginning July 1, 2011, each month the Department shall
24 pay into the Clean Air Act Permit Fund 80% of the net revenue
25 realized for the preceding month from the 6.25% general rate
26 on the selling price of sorbents used in Illinois in the

1 process of sorbent injection as used to comply with the
2 Environmental Protection Act or the federal Clean Air Act, but
3 the total payment into the Clean Air Act Permit Fund under this
4 Act and the Retailers' Occupation Tax Act shall not exceed
5 \$2,000,000 in any fiscal year.

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

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

26 Of the remainder of the moneys received by the Department

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

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

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

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

26 Fiscal Year Total Deposit

1	1993	\$0
2	1994	53,000,000
3	1995	58,000,000
4	1996	61,000,000
5	1997	64,000,000
6	1998	68,000,000
7	1999	71,000,000
8	2000	75,000,000
9	2001	80,000,000
10	2002	93,000,000
11	2003	99,000,000
12	2004	103,000,000
13	2005	108,000,000
14	2006	113,000,000
15	2007	119,000,000
16	2008	126,000,000
17	2009	132,000,000
18	2010	139,000,000
19	2011	146,000,000
20	2012	153,000,000
21	2013	161,000,000
22	2014	170,000,000
23	2015	179,000,000
24	2016	189,000,000
25	2017	199,000,000
26	2018	210,000,000

1	2019	221,000,000
2	2020	233,000,000
3	2021	300,000,000
4	2022	300,000,000
5	2023	300,000,000
6	2024	300,000,000
7	2025	300,000,000
8	2026	300,000,000
9	2027	375,000,000
10	2028	375,000,000
11	2029	375,000,000
12	2030	375,000,000
13	2031	375,000,000
14	2032	375,000,000
15	2033	375,000,000
16	2034	375,000,000
17	2035	375,000,000
18	2036	450,000,000

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

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

14 Subject to payment of amounts into the Capital Projects
15 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
16 and the McCormick Place Expansion Project Fund pursuant to the
17 preceding paragraphs or in any amendments thereto hereafter
18 enacted, for aviation fuel sold on or after December 1, 2019,
19 the Department shall each month deposit into the Aviation Fuel
20 Sales Tax Refund Fund an amount estimated by the Department to
21 be required for refunds of the 80% portion of the tax on
22 aviation fuel under this Act. The Department shall only
23 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
24 under this paragraph for so long as the revenue use
25 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
26 binding on the State.

1 Subject to payment of amounts into the Build Illinois Fund
2 and the McCormick Place Expansion Project Fund pursuant to the
3 preceding paragraphs or in any amendments thereto hereafter
4 enacted, beginning July 1, 1993 and ending on September 30,
5 2013, the Department shall each month pay into the Illinois
6 Tax Increment Fund 0.27% of 80% 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.

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

22 Subject to payment of amounts into the Build Illinois
23 Fund, the McCormick Place Expansion Project Fund, the Illinois
24 Tax Increment Fund, and the Energy Infrastructure Fund
25 pursuant to the preceding paragraphs or in any amendments to
26 this Section hereafter enacted, beginning on the first day of

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

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

23 Subject to successful execution and delivery of a
24 public-private agreement between the public agency and private
25 entity and completion of the civic build, beginning on July 1,
26 2023, of the remainder of the moneys received by the

1 Department under the Use Tax Act, the Service Use Tax Act, the
 2 Service Occupation Tax Act, and this Act, the Department shall
 3 deposit the following specified deposits in the aggregate from
 4 collections under the Use Tax Act, the Service Use Tax Act, the
 5 Service Occupation Tax Act, and the Retailers' Occupation Tax
 6 Act, as required under Section 8.25g of the State Finance Act
 7 for distribution consistent with the Public-Private
 8 Partnership for Civic and Transit Infrastructure Project Act.
 9 The moneys received by the Department pursuant to this Act and
 10 required to be deposited into the Civic and Transit
 11 Infrastructure Fund are subject to the pledge, claim, and
 12 charge set forth in Section 25-55 of the Public-Private
 13 Partnership for Civic and Transit Infrastructure Project Act.
 14 As used in this paragraph, "civic build", "private entity",
 15 "public-private agreement", and "public agency" have the
 16 meanings provided in Section 25-10 of the Public-Private
 17 Partnership for Civic and Transit Infrastructure Project Act.

18	Fiscal Year.....	Total Deposit
19	2024	\$200,000,000
20	2025	\$206,000,000
21	2026	\$212,200,000
22	2027	\$218,500,000
23	2028	\$225,100,000
24	2029	\$288,700,000
25	2030	\$298,900,000
26	2031	\$309,300,000

1	2032	.....	\$320,100,000
2	2033	.....	\$331,200,000
3	2034	.....	\$341,200,000
4	2035	.....	\$351,400,000
5	2036	.....	\$361,900,000
6	2037	.....	\$372,800,000
7	2038	.....	\$384,000,000
8	2039	.....	\$395,500,000
9	2040	.....	\$407,400,000
10	2041	.....	\$419,600,000
11	2042	.....	\$432,200,000
12	2043	.....	\$445,100,000

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

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

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

7 Of the remainder of the moneys received by the Department
8 pursuant to this Act, 75% thereof shall be paid into the State
9 Treasury and 25% shall be reserved in a special account and
10 used only for the transfer to the Common School Fund as part of
11 the monthly transfer from the General Revenue Fund in
12 accordance with Section 8a of the State 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 For greater simplicity of administration, manufacturers,
25 importers and wholesalers whose products are sold at retail in
26 Illinois by numerous retailers, and who wish to do so, may

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

5 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;
6 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.
7 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
8 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,
9 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
10 102-1019, eff. 1-1-23; revised 12-13-22.)

11 Section 2-40. The Service Use Tax Act is amended by
12 changing Section 9 as follows:

13 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 servicemen shall include the amount of tax that would have
2 been due at the 1% rate but for the 0% rate imposed under this
3 amendatory Act of the 102nd General Assembly. The discount
4 under this Section is not allowed for the 1.25% portion of
5 taxes paid on aviation fuel that is subject to the revenue use
6 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
7 discount allowed under this Section is allowed only for
8 returns that are filed in the manner required by this Act. The
9 Department may disallow the discount for servicemen whose
10 certificate of registration is revoked at the time the return
11 is filed, but only if the Department's decision to revoke the
12 certificate of registration has become final. A serviceman
13 need not remit that part of any tax collected by him to the
14 extent that he is required to pay and does pay the tax imposed
15 by the Service Occupation Tax Act with respect to his sale of
16 service involving the incidental transfer by him of the same
17 property.

18 Except as provided hereinafter in this Section, on or
19 before the twentieth day of each calendar month, such
20 serviceman shall file a return for the preceding calendar
21 month in accordance with reasonable Rules and Regulations to
22 be promulgated by the Department. Such return shall be filed
23 on a form prescribed by the Department and shall contain such
24 information as the Department may reasonably require. The
25 return shall include the gross receipts which were received
26 during the preceding calendar month or quarter on the

1 following items upon which tax would have been due but for the
2 0% rate imposed under this amendatory Act of the 102nd General
3 Assembly: (i) food for human consumption that is to be
4 consumed off the premises where it is sold (other than
5 alcoholic beverages, food consisting of or infused with adult
6 use cannabis, soft drinks, and food that has been prepared for
7 immediate consumption); and (ii) food prepared for immediate
8 consumption and transferred incident to a sale of service
9 subject to this Act or the Service Occupation Tax Act by an
10 entity licensed under the Hospital Licensing Act, the Nursing
11 Home Care Act, the Assisted Living and Shared Housing Act, the
12 ID/DD Community Care Act, the MC/DD Act, the Specialized
13 Mental Health Rehabilitation Act of 2013, or the Child Care
14 Act of 1969, or an entity that holds a permit issued pursuant
15 to the Life Care Facilities Act. The return shall also include
16 the amount of tax that would have been due on the items listed
17 in the previous sentence but for the 0% rate imposed under this
18 amendatory Act of the 102nd General Assembly.

19 On and after January 1, 2018, with respect to servicemen
20 whose annual gross receipts average \$20,000 or more, all
21 returns required to be filed pursuant to this Act shall be
22 filed electronically. Servicemen who demonstrate that they do
23 not have access to the Internet or demonstrate hardship in
24 filing electronically may petition the Department to waive the
25 electronic filing requirement.

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

15 4. The amount of credit provided in Section 2d of this
16 Act;

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

19 6. Such other reasonable information as the Department
20 may require.

21 Each serviceman required or authorized to collect the tax
22 imposed by this Act on aviation fuel transferred as an
23 incident of a sale of service in this State during the
24 preceding calendar month shall, instead of reporting and
25 paying tax on aviation fuel as otherwise required by this
26 Section, report and pay such tax on a separate aviation fuel

1 tax return. The requirements related to the return shall be as
2 otherwise provided in this Section. Notwithstanding any other
3 provisions of this Act to the contrary, servicemen collecting
4 tax on aviation fuel shall file all aviation fuel tax returns
5 and shall make all aviation fuel tax payments by electronic
6 means in the manner and form required by the Department. For
7 purposes of this Section, "aviation fuel" means jet fuel and
8 aviation gasoline.

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

13 Notwithstanding any other provision of this Act to the
14 contrary, servicemen subject to tax on cannabis shall file all
15 cannabis tax returns and shall make all cannabis tax payments
16 by electronic means in the manner and form required by the
17 Department.

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

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

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

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

25 All taxpayers required to make payment by electronic funds
26 transfer and any taxpayers authorized to voluntarily make

1 payments by electronic funds transfer shall make those
2 payments in the manner authorized by the Department.

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

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

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

24 Any serviceman filing a return hereunder shall also
25 include the total tax upon the selling price of tangible
26 personal property purchased for use by him as an incident to a

1 sale of service, and such serviceman shall remit the amount of
2 such tax to the Department when filing such return.

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

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

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

18 Beginning January 1, 1990, each month the Department shall
19 pay into the State and Local Sales Tax Reform Fund 20% of the
20 net revenue realized for the preceding month from the 6.25%
21 general rate on transfers of tangible personal property, other
22 than (i) tangible personal property which is purchased outside
23 Illinois at retail from a retailer and which is titled or
24 registered by an agency of this State's government and (ii)
25 aviation fuel sold on or after December 1, 2019. This
26 exception for aviation fuel only applies for so long as the

1 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
2 47133 are binding on the State.

3 For aviation fuel sold on or after December 1, 2019, each
4 month the Department shall pay into the State Aviation Program
5 Fund 20% of the net revenue realized for the preceding month
6 from the 6.25% general rate on the selling price of aviation
7 fuel, less an amount estimated by the Department to be
8 required for refunds of the 20% portion of the tax on aviation
9 fuel under this Act, which amount shall be deposited into the
10 Aviation Fuel Sales Tax Refund Fund. The Department shall only
11 pay moneys into the State Aviation Program Fund and the
12 Aviation Fuel Sales Tax Refund Fund under this Act for so long
13 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
14 U.S.C. 47133 are binding on the State.

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

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

26 Beginning July 1, 2013, each month the Department shall

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

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

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

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

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

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

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

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

1	1998	68,000,000
2	1999	71,000,000
3	2000	75,000,000
4	2001	80,000,000
5	2002	93,000,000
6	2003	99,000,000
7	2004	103,000,000
8	2005	108,000,000
9	2006	113,000,000
10	2007	119,000,000
11	2008	126,000,000
12	2009	132,000,000
13	2010	139,000,000
14	2011	146,000,000
15	2012	153,000,000
16	2013	161,000,000
17	2014	170,000,000
18	2015	179,000,000
19	2016	189,000,000
20	2017	199,000,000
21	2018	210,000,000
22	2019	221,000,000
23	2020	233,000,000
24	2021	300,000,000
25	2022	300,000,000
26	2023	300,000,000

1	2024	300,000,000
2	2025	300,000,000
3	2026	300,000,000
4	2027	375,000,000
5	2028	375,000,000
6	2029	375,000,000
7	2030	375,000,000
8	2031	375,000,000
9	2032	375,000,000
10	2033	375,000,000
11	2034	375,000,000
12	2035	375,000,000
13	2036	450,000,000

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

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

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

9 Subject to payment of amounts into the Capital Projects
10 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
11 and the McCormick Place Expansion Project Fund pursuant to the
12 preceding paragraphs or in any amendments thereto hereafter
13 enacted, for aviation fuel sold on or after December 1, 2019,
14 the Department shall each month deposit into the Aviation Fuel
15 Sales Tax Refund Fund an amount estimated by the Department to
16 be required for refunds of the 80% portion of the tax on
17 aviation fuel under this Act. The Department shall only
18 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
19 under this paragraph for so long as the revenue use
20 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
21 binding on the State.

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning July 1, 1993 and ending on September 30,
26 2013, the Department shall each month pay into the Illinois

1 Tax Increment Fund 0.27% of 80% of the net revenue realized for
2 the preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

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

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

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

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

18 Subject to successful execution and delivery of a
19 public-private agreement between the public agency and private
20 entity and completion of the civic build, beginning on July 1,
21 2023, of the remainder of the moneys received by the
22 Department under the Use Tax Act, the Service Use Tax Act, the
23 Service Occupation Tax Act, and this Act, the Department shall
24 deposit the following specified deposits in the aggregate from
25 collections under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

1 Act, as required under Section 8.25g of the State Finance Act
 2 for distribution consistent with the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.
 4 The moneys received by the Department pursuant to this Act and
 5 required to be deposited into the Civic and Transit
 6 Infrastructure Fund are subject to the pledge, claim, and
 7 charge set forth in Section 25-55 of the Public-Private
 8 Partnership for Civic and Transit Infrastructure Project Act.
 9 As used in this paragraph, "civic build", "private entity",
 10 "public-private agreement", and "public agency" have the
 11 meanings provided in Section 25-10 of the Public-Private
 12 Partnership for Civic and Transit Infrastructure Project Act.

13	Fiscal Year.....	Total Deposit
14	2024	\$200,000,000
15	2025	\$206,000,000
16	2026	\$212,200,000
17	2027	\$218,500,000
18	2028	\$225,100,000
19	2029	\$288,700,000
20	2030	\$298,900,000
21	2031	\$309,300,000
22	2032	\$320,100,000
23	2033	\$331,200,000
24	2034	\$341,200,000
25	2035	\$351,400,000
26	2036	\$361,900,000

1	2037	\$372,800,000
2	2038	\$384,000,000
3	2039	\$395,500,000
4	2040	\$407,400,000
5	2041	\$419,600,000
6	2042	\$432,200,000
7	2043	\$445,100,000

8 Beginning July 1, 2021 and until July 1, 2022, subject to
9 the payment of amounts into the State and Local Sales Tax
10 Reform Fund, the Build Illinois Fund, the McCormick Place
11 Expansion Project Fund, ~~the Illinois Tax Increment Fund,~~ the
12 Energy Infrastructure Fund, and the Tax Compliance and
13 Administration Fund as provided in this Section, the
14 Department shall pay each month into the Road Fund the amount
15 estimated to represent 16% of the net revenue realized from
16 the taxes imposed on motor fuel and gasohol. Beginning July 1,
17 2022 and until July 1, 2023, subject to the payment of amounts
18 into the State and Local Sales Tax Reform Fund, the Build
19 Illinois Fund, the McCormick Place Expansion Project Fund, the
20 Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~
21 and the Tax Compliance and Administration Fund as provided in
22 this Section, the Department shall pay each month into the
23 Road Fund the amount estimated to represent 32% of the net
24 revenue realized from the taxes imposed on motor fuel and
25 gasohol. Beginning July 1, 2023 and until July 1, 2024,
26 subject to the payment of amounts into the State and Local

1 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick
2 Place Expansion Project Fund, the Illinois Tax Increment Fund,
3 ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and
4 Administration Fund as provided in this Section, the
5 Department shall pay each month into the Road Fund the amount
6 estimated to represent 48% of the net revenue realized from
7 the taxes imposed on motor fuel and gasohol. Beginning July 1,
8 2024 and until July 1, 2025, subject to the payment of amounts
9 into the State and Local Sales Tax Reform Fund, the Build
10 Illinois Fund, the McCormick Place Expansion Project Fund, the
11 Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~
12 and the Tax Compliance and Administration Fund as provided in
13 this Section, the Department shall pay each month into the
14 Road Fund the amount estimated to represent 64% of the net
15 revenue realized from the taxes imposed on motor fuel and
16 gasohol. Beginning on July 1, 2025, subject to the payment of
17 amounts into the State and Local Sales Tax Reform Fund, the
18 Build Illinois Fund, the McCormick Place Expansion Project
19 Fund, the Illinois Tax Increment Fund, ~~the Energy~~
20 ~~Infrastructure Fund,~~ and the Tax Compliance and Administration
21 Fund as provided in this Section, the Department shall pay
22 each month into the Road Fund the amount estimated to
23 represent 80% of the net revenue realized from the taxes
24 imposed on motor fuel and gasohol. As used in this paragraph
25 "motor fuel" has the meaning given to that term in Section 1.1
26 of the Motor Fuel Tax Law, and "gasohol" has the meaning given

1 to that term in Section 3-40 of the Use Tax Act.

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

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

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

20 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
21 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
22 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
23 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

24 Section 2-50. The Service Occupation Tax Act is amended by
25 changing Section 9 as follows:

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

2 Sec. 9. Each serviceman required or authorized to collect
3 the tax herein imposed shall pay to the Department the amount
4 of such tax at the time when he is required to file his return
5 for the period during which such tax was collectible, less a
6 discount of 2.1% prior to January 1, 1990, and 1.75% on and
7 after January 1, 1990, or \$5 per calendar year, whichever is
8 greater, which is allowed to reimburse the serviceman for
9 expenses incurred in collecting the tax, keeping records,
10 preparing and filing returns, remitting the tax and supplying
11 data to the Department on request. When determining the
12 discount allowed under this Section, servicemen shall include
13 the amount of tax that would have been due at the 1% rate but
14 for the 0% rate imposed under this amendatory Act of the 102nd
15 General Assembly. The discount under this Section is not
16 allowed for the 1.25% portion of taxes paid on aviation fuel
17 that is subject to the revenue use requirements of 49 U.S.C.
18 47107(b) and 49 U.S.C. 47133. The discount allowed under this
19 Section is allowed only for returns that are filed in the
20 manner required by this Act. The Department may disallow the
21 discount for servicemen whose certificate of registration is
22 revoked at the time the return is filed, but only if the
23 Department's decision to revoke the certificate of
24 registration has become final.

25 Where such tangible personal property is sold under a

1 conditional sales contract, or under any other form of sale
2 wherein the payment of the principal sum, or a part thereof, is
3 extended beyond the close of the period for which the return is
4 filed, the serviceman, in collecting the tax may collect, for
5 each tax return period, only the tax applicable to the part of
6 the selling price actually received during such tax return
7 period.

8 Except as provided hereinafter in this Section, on or
9 before the twentieth day of each calendar month, such
10 serviceman shall file a return for the preceding calendar
11 month in accordance with reasonable rules and regulations to
12 be promulgated by the Department of Revenue. Such return shall
13 be filed on a form prescribed by the Department and shall
14 contain such information as the Department may reasonably
15 require. The return shall include the gross receipts which
16 were received during the preceding calendar month or quarter
17 on the following items upon which tax would have been due but
18 for the 0% rate imposed under this amendatory Act of the 102nd
19 General Assembly: (i) food for human consumption that is to be
20 consumed off the premises where it is sold (other than
21 alcoholic beverages, food consisting of or infused with adult
22 use cannabis, soft drinks, and food that has been prepared for
23 immediate consumption); and (ii) food prepared for immediate
24 consumption and transferred incident to a sale of service
25 subject to this Act or the Service Use Tax Act by an entity
26 licensed under the Hospital Licensing Act, the Nursing Home

1 Care Act, the Assisted Living and Shared Housing Act, the
2 ID/DD Community Care Act, the MC/DD Act, the Specialized
3 Mental Health Rehabilitation Act of 2013, or the Child Care
4 Act of 1969, or an entity that holds a permit issued pursuant
5 to the Life Care Facilities Act. The return shall also include
6 the amount of tax that would have been due on the items listed
7 in the previous sentence but for the 0% rate imposed under this
8 amendatory Act of the 102nd General Assembly.

9 On and after January 1, 2018, with respect to servicemen
10 whose annual gross receipts average \$20,000 or more, all
11 returns required to be filed pursuant to this Act shall be
12 filed electronically. Servicemen who demonstrate that they do
13 not have access to the Internet or demonstrate hardship in
14 filing electronically may petition the Department to waive the
15 electronic filing requirement.

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

23 1. The name of the seller;

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

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

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

7 5. The amount of tax due;

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

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

11 Each serviceman required or authorized to collect the tax
12 herein imposed on aviation fuel acquired as an incident to the
13 purchase of a service in this State during the preceding
14 calendar month shall, instead of reporting and paying tax as
15 otherwise required by this Section, report and pay such tax on
16 a separate aviation fuel tax return. The requirements related
17 to the return shall be as otherwise provided in this Section.
18 Notwithstanding any other provisions of this Act to the
19 contrary, servicemen transferring aviation fuel incident to
20 sales of service shall file all aviation fuel tax returns and
21 shall make all aviation fuel tax payments by electronic means
22 in the manner and form required by the Department. For
23 purposes of this Section, "aviation fuel" means jet fuel and
24 aviation gasoline.

25 If a taxpayer fails to sign a return within 30 days after
26 the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be
2 due on the return shall be deemed assessed.

3 Notwithstanding any other provision of this Act to the
4 contrary, servicemen subject to tax on cannabis shall file all
5 cannabis tax returns and shall make all cannabis tax payments
6 by electronic means in the manner and form required by the
7 Department.

8 Prior to October 1, 2003, and on and after September 1,
9 2004 a serviceman may accept a Manufacturer's Purchase Credit
10 certification from a purchaser in satisfaction of Service Use
11 Tax as provided in Section 3-70 of the Service Use Tax Act if
12 the purchaser provides the appropriate documentation as
13 required by Section 3-70 of the Service Use Tax Act. A
14 Manufacturer's Purchase Credit certification, accepted prior
15 to October 1, 2003 or on or after September 1, 2004 by a
16 serviceman as provided in Section 3-70 of the Service Use Tax
17 Act, may be used by that serviceman to satisfy Service
18 Occupation Tax liability in the amount claimed in the
19 certification, not to exceed 6.25% of the receipts subject to
20 tax from a qualifying purchase. A Manufacturer's Purchase
21 Credit reported on any original or amended return filed under
22 this Act after October 20, 2003 for reporting periods prior to
23 September 1, 2004 shall be disallowed. Manufacturer's Purchase
24 Credit reported on annual returns due on or after January 1,
25 2005 will be disallowed for periods prior to September 1,
26 2004. No Manufacturer's Purchase Credit may be used after

1 September 30, 2003 through August 31, 2004 to satisfy any tax
2 liability imposed under this Act, including any audit
3 liability.

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

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

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

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

1 discontinuing such business.

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

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

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

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

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

16 Where a serviceman collects the tax with respect to the
17 selling price of tangible personal property which he sells and
18 the purchaser thereafter returns such tangible personal
19 property and the serviceman refunds the selling price thereof
20 to the purchaser, such serviceman shall also refund, to the
21 purchaser, the tax so collected from the purchaser. When
22 filing his return for the period in which he refunds such tax
23 to the purchaser, the serviceman may deduct the amount of the
24 tax so refunded by him to the purchaser from any other Service
25 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
26 Use Tax which such serviceman may be required to pay or remit

1 to the Department, as shown by such return, provided that the
2 amount of the tax to be deducted shall previously have been
3 remitted to the Department by such serviceman. If the
4 serviceman shall not previously have remitted the amount of
5 such tax to the Department, he shall be entitled to no
6 deduction hereunder upon refunding such tax to the purchaser.

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 servicemen, who are required to file
10 returns hereunder and also under the Retailers' Occupation Tax
11 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
12 the return information required by all said Acts on the one
13 form.

14 Where the serviceman has more than one business registered
15 with the Department under separate registrations hereunder,
16 such serviceman shall file separate returns for each
17 registered business.

18 Beginning January 1, 1990, each month the Department shall
19 pay into the Local Government Tax Fund the revenue realized
20 for the preceding month from the 1% tax imposed under this Act.

21 Beginning January 1, 1990, each month the Department shall
22 pay into the County and Mass Transit District Fund 4% of the
23 revenue realized for the preceding month from the 6.25%
24 general rate on sales of tangible personal property other than
25 aviation fuel sold on or after December 1, 2019. This
26 exception for aviation fuel only applies for so long as the

1 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
2 47133 are binding on the State.

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

7 Beginning January 1, 1990, each month the Department shall
8 pay into the Local Government Tax Fund 16% of the revenue
9 realized for the preceding month from the 6.25% general rate
10 on transfers of tangible personal property other than aviation
11 fuel sold on or after December 1, 2019. This exception for
12 aviation fuel only applies for so long as the revenue use
13 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
14 binding on the State.

15 For aviation fuel sold on or after December 1, 2019, each
16 month the Department shall pay into the State Aviation Program
17 Fund 20% of the net revenue realized for the preceding month
18 from the 6.25% general rate on the selling price of aviation
19 fuel, less an amount estimated by the Department to be
20 required for refunds of the 20% portion of the tax on aviation
21 fuel under this Act, which amount shall be deposited into the
22 Aviation Fuel Sales Tax Refund Fund. The Department shall only
23 pay moneys into the State Aviation Program Fund and the
24 Aviation Fuel Sales Tax Refund Fund under this Act for so long
25 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
26 U.S.C. 47133 are binding on the State.

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

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

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

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

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

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

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

6	Fiscal Year	Total Deposit
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	300,000,000
11	2022	300,000,000
12	2023	300,000,000
13	2024	300,000,000
14	2025	300,000,000
15	2026	300,000,000
16	2027	375,000,000
17	2028	375,000,000
18	2029	375,000,000
19	2030	375,000,000
20	2031	375,000,000
21	2032	375,000,000
22	2033	375,000,000
23	2034	375,000,000
24	2035	375,000,000
25	2036	450,000,000
26	and	

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

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

21 Subject to payment of amounts into the Capital Projects
22 Fund, the Build Illinois Fund, and the McCormick Place
23 Expansion Project Fund pursuant to the preceding paragraphs or
24 in any amendments thereto hereafter enacted, for aviation fuel
25 sold on or after December 1, 2019, the Department shall each
26 month deposit into the Aviation Fuel Sales Tax Refund Fund an

1 amount estimated by the Department to be required for refunds
2 of the 80% portion of the tax on aviation fuel under this Act.
3 The Department shall only deposit moneys into the Aviation
4 Fuel Sales Tax Refund Fund under this paragraph for so long as
5 the revenue use requirements of 49 U.S.C. 47107(b) and 49
6 U.S.C. 47133 are binding on the State.

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

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

1 ~~Opportunity Law of the Civil Administrative Code of Illinois.~~

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

21 Subject to payments of amounts into the Build Illinois
22 Fund, the McCormick Place Expansion Project Fund, the Illinois
23 Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the
24 Tax Compliance and Administration Fund as provided in this
25 Section, beginning on July 1, 2018 the Department shall pay
26 each month into the Downstate Public Transportation Fund the

1 moneys required to be so paid under Section 2-3 of the
2 Downstate Public Transportation Act.

3 Subject to successful execution and delivery of a
4 public-private agreement between the public agency and private
5 entity and completion of the civic build, beginning on July 1,
6 2023, of the remainder of the moneys received by the
7 Department under the Use Tax Act, the Service Use Tax Act, the
8 Service Occupation Tax Act, and this Act, the Department shall
9 deposit the following specified deposits in the aggregate from
10 collections under the Use Tax Act, the Service Use Tax Act, the
11 Service Occupation Tax Act, and the Retailers' Occupation Tax
12 Act, as required under Section 8.25g of the State Finance Act
13 for distribution consistent with the Public-Private
14 Partnership for Civic and Transit Infrastructure Project Act.
15 The moneys received by the Department pursuant to this Act and
16 required to be deposited into the Civic and Transit
17 Infrastructure Fund are subject to the pledge, claim and
18 charge set forth in Section 25-55 of the Public-Private
19 Partnership for Civic and Transit Infrastructure Project Act.
20 As used in this paragraph, "civic build", "private entity",
21 "public-private agreement", and "public agency" have the
22 meanings provided in Section 25-10 of the Public-Private
23 Partnership for Civic and Transit Infrastructure Project Act.

24	Fiscal Year.....	Total Deposit
25	2024	\$200,000,000
26	2025	\$206,000,000

1	2026	.....	\$212,200,000
2	2027	.....	\$218,500,000
3	2028	.....	\$225,100,000
4	2029	.....	\$288,700,000
5	2030	.....	\$298,900,000
6	2031	.....	\$309,300,000
7	2032	.....	\$320,100,000
8	2033	.....	\$331,200,000
9	2034	.....	\$341,200,000
10	2035	.....	\$351,400,000
11	2036	.....	\$361,900,000
12	2037	.....	\$372,800,000
13	2038	.....	\$384,000,000
14	2039	.....	\$395,500,000
15	2040	.....	\$407,400,000
16	2041	.....	\$419,600,000
17	2042	.....	\$432,200,000
18	2043	.....	\$445,100,000

19 Beginning July 1, 2021 and until July 1, 2022, subject to
 20 the payment of amounts into the County and Mass Transit
 21 District Fund, the Local Government Tax Fund, the Build
 22 Illinois Fund, the McCormick Place Expansion Project Fund, the
 23 Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~
 24 and the Tax Compliance and Administration Fund as provided in
 25 this Section, the Department shall pay each month into the
 26 Road Fund the amount estimated to represent 16% of the net

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

1 Department shall pay each month into the Road Fund the amount
2 estimated to represent 64% of the net revenue realized from
3 the taxes imposed on motor fuel and gasohol. Beginning on July
4 1, 2025, subject to the payment of amounts into the County and
5 Mass Transit District Fund, the Local Government Tax 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
10 each month into the Road Fund the amount estimated to
11 represent 80% of the net revenue realized from the taxes
12 imposed on motor fuel and gasohol. As used in this paragraph
13 "motor fuel" has the meaning given to that term in Section 1.1
14 of the Motor Fuel Tax Law, and "gasohol" has the meaning given
15 to that term in Section 3-40 of the Use Tax Act.

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

23 The Department may, upon separate written notice to a
24 taxpayer, require the taxpayer to prepare and file with the
25 Department on a form prescribed by the Department within not
26 less than 60 days after receipt of the notice an annual

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

20 If the annual information return required by this Section
21 is not filed when and as required, the taxpayer shall be liable
22 as follows:

23 (i) Until January 1, 1994, the taxpayer shall be
24 liable for a penalty equal to $1/6$ of 1% of the tax due from
25 such taxpayer under this Act during the period to be
26 covered by the annual return for each month or fraction of

1 a month until such return is filed as required, the
2 penalty to be assessed and collected in the same manner as
3 any other penalty provided for in this Act.

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

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

15 The foregoing portion of this Section concerning the
16 filing of an annual information return shall not apply to a
17 serviceman who is not required to file an income tax return
18 with the United States Government.

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount
2 paid out during that month as refunds to taxpayers for
3 overpayment of liability.

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

12 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
13 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.
14 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
15 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

16 Section 2-55. The Retailers' Occupation Tax Act is amended
17 by changing Section 3 as follows:

18 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

24 1. The name of the seller;

1 2. His residence address and the address of his
2 principal place of business and the address of the
3 principal place of business (if that is a different
4 address) from which he engages in the business of selling
5 tangible personal property at retail in this State;

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

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

16 5. Deductions allowed by law;

17 6. Gross receipts which were received by him during
18 the preceding calendar month or quarter and upon the basis
19 of which the tax is imposed, including gross receipts on
20 food for human consumption that is to be consumed off the
21 premises where it is sold (other than alcoholic beverages,
22 food consisting of or infused with adult use cannabis,
23 soft drinks, and food that has been prepared for immediate
24 consumption) which were received during the preceding
25 calendar month or quarter and upon which tax would have
26 been due but for the 0% rate imposed under Public Act

1 ~~102-700 this amendatory Act of the 102nd General Assembly;~~

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

4 8. The amount of tax due, including the amount of tax
5 that would have been due on food for human consumption
6 that is to be consumed off the premises where it is sold
7 (other than alcoholic beverages, food consisting of or
8 infused with adult use cannabis, soft drinks, and food
9 that has been prepared for immediate consumption) but for
10 the 0% rate imposed under Public Act 102-700 ~~this~~
11 ~~amendatory Act of the 102nd General Assembly;~~

12 9. The signature of the taxpayer; and

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

15 On and after January 1, 2018, except for returns required
16 to be filed prior to January 1, 2023 for motor vehicles,
17 watercraft, aircraft, and trailers that are required to be
18 registered with an agency of this State, with respect to
19 retailers whose annual gross receipts average \$20,000 or more,
20 all returns required to be filed pursuant to this Act shall be
21 filed electronically. On and after January 1, 2023, with
22 respect to retailers whose annual gross receipts average
23 \$20,000 or more, all returns required to be filed pursuant to
24 this Act, including, but not limited to, returns for motor
25 vehicles, watercraft, aircraft, and trailers that are required
26 to be registered with an agency of this State, shall be filed

1 electronically. Retailers who demonstrate that they do not
2 have access to the Internet or demonstrate hardship in filing
3 electronically may petition the Department to waive the
4 electronic filing requirement.

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

9 Each return shall be accompanied by the statement of
10 prepaid tax issued pursuant to Section 2e for which credit is
11 claimed.

12 Prior to October 1, 2003, and on and after September 1,
13 2004 a retailer may accept a Manufacturer's Purchase Credit
14 certification from a purchaser in satisfaction of Use Tax as
15 provided in Section 3-85 of the Use Tax Act if the purchaser
16 provides the appropriate documentation as required by Section
17 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
18 certification, accepted by a retailer prior to October 1, 2003
19 and on and after September 1, 2004 as provided in Section 3-85
20 of the Use Tax Act, may be used by that retailer to satisfy
21 Retailers' Occupation Tax liability in the amount claimed in
22 the certification, not to exceed 6.25% of the receipts subject
23 to tax from a qualifying purchase. A Manufacturer's Purchase
24 Credit reported on any original or amended return filed under
25 this Act after October 20, 2003 for reporting periods prior to
26 September 1, 2004 shall be disallowed. Manufacturer's Purchase

1 Credit reported on annual returns due on or after January 1,
2 2005 will be disallowed for periods prior to September 1,
3 2004. No Manufacturer's Purchase Credit may be used after
4 September 30, 2003 through August 31, 2004 to satisfy any tax
5 liability imposed under this Act, including any audit
6 liability.

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

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

1 may require.

2 Every person engaged in the business of selling aviation
3 fuel at retail in this State during the preceding calendar
4 month shall, instead of reporting and paying tax as otherwise
5 required by this Section, report and pay such tax on a separate
6 aviation fuel tax return. The requirements related to the
7 return shall be as otherwise provided in this Section.
8 Notwithstanding any other provisions of this Act to the
9 contrary, retailers selling aviation fuel shall file all
10 aviation fuel tax returns and shall make all aviation fuel tax
11 payments by electronic means in the manner and form required
12 by the Department. For purposes of this Section, "aviation
13 fuel" means jet fuel and aviation gasoline.

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

1 meaning prescribed in the Liquor Control Act of 1934.

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

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

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

8 Notwithstanding any other provision of this Act to the
9 contrary, retailers subject to tax on cannabis shall file all
10 cannabis tax returns and shall make all cannabis tax payments
11 by electronic means in the manner and form required by the
12 Department.

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

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

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

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

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

24 The Department shall adopt such rules as are necessary to
25 effectuate a program of electronic funds transfer and the
26 requirements of this Section.

1 Any amount which is required to be shown or reported on any
2 return or other document under this Act shall, if such amount
3 is not a whole-dollar amount, be increased to the nearest
4 whole-dollar amount in any case where the fractional part of a
5 dollar is 50 cents or more, and decreased to the nearest
6 whole-dollar amount where the fractional part of a dollar is
7 less than 50 cents.

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

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

1 monthly returns.

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

9 Where the same person has more than one business
10 registered with the Department under separate registrations
11 under this Act, such person may not file each return that is
12 due as a single return covering all such registered
13 businesses, but shall file separate returns for each such
14 registered business.

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

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

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

1 manner and form as required by the Department.

2 Any retailer who sells only motor vehicles, watercraft,
3 aircraft, or trailers that are required to be registered with
4 an agency of this State, so that all retailers' occupation tax
5 liability is required to be reported, and is reported, on such
6 transaction reporting returns and who is not otherwise
7 required to file monthly or quarterly returns, need not file
8 monthly or quarterly returns. However, those retailers shall
9 be required to file returns on an annual basis.

10 The transaction reporting return, in the case of motor
11 vehicles or trailers that are required to be registered with
12 an agency of this State, shall be the same document as the
13 Uniform Invoice referred to in Section 5-402 of the Illinois
14 Vehicle Code and must show the name and address of the seller;
15 the name and address of the purchaser; the amount of the
16 selling price including the amount allowed by the retailer for
17 traded-in property, if any; the amount allowed by the retailer
18 for the traded-in tangible personal property, if any, to the
19 extent to which Section 1 of this Act allows an exemption for
20 the value of traded-in property; the balance payable after
21 deducting such trade-in allowance from the total selling
22 price; the amount of tax due from the retailer with respect to
23 such transaction; the amount of tax collected from the
24 purchaser by the retailer on such transaction (or satisfactory
25 evidence that such tax is not due in that particular instance,
26 if that is claimed to be the fact); the place and date of the

1 sale; a sufficient identification of the property sold; such
2 other information as is required in Section 5-402 of the
3 Illinois Vehicle Code, and such other information as the
4 Department may reasonably require.

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

22 Such transaction reporting return shall be filed not later
23 than 20 days after the day of delivery of the item that is
24 being sold, but may be filed by the retailer at any time sooner
25 than that if he chooses to do so. The transaction reporting
26 return and tax remittance or proof of exemption from the

1 Illinois use tax may be transmitted to the Department by way of
2 the State agency with which, or State officer with whom the
3 tangible personal property must be titled or registered (if
4 titling or registration is required) if the Department and
5 such agency or State officer determine that this procedure
6 will expedite the processing of applications for title or
7 registration.

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

21 No retailer's failure or refusal to remit tax under this
22 Act precludes a user, who has paid the proper tax to the
23 retailer, from obtaining his certificate of title or other
24 evidence of title or registration (if titling or registration
25 is required) upon satisfying the Department that such user has
26 paid the proper tax (if tax is due) to the retailer. The

1 Department shall adopt appropriate rules to carry out the
2 mandate of this paragraph.

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

21 Refunds made by the seller during the preceding return
22 period to purchasers, on account of tangible personal property
23 returned to the seller, shall be allowed as a deduction under
24 subdivision 5 of his monthly or quarterly return, as the case
25 may be, in case the seller had theretofore included the
26 receipts from the sale of such tangible personal property in a

1 return filed by him and had paid the tax imposed by this Act
2 with respect to such receipts.

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

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

11 Except as provided in this Section, the retailer filing
12 the return under this Section shall, at the time of filing such
13 return, pay to the Department the amount of tax imposed by this
14 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
15 on and after January 1, 1990, or \$5 per calendar year,
16 whichever is greater, which is allowed to reimburse the
17 retailer for the expenses incurred in keeping records,
18 preparing and filing returns, remitting the tax and supplying
19 data to the Department on request. On and after January 1,
20 2021, a certified service provider, as defined in the Leveling
21 the Playing Field for Illinois Retail Act, filing the return
22 under this Section on behalf of a remote retailer shall, at the
23 time of such return, pay to the Department the amount of tax
24 imposed by this Act less a discount of 1.75%. A remote retailer
25 using a certified service provider to file a return on its
26 behalf, as provided in the Leveling the Playing Field for

1 Illinois Retail Act, is not eligible for the discount. When
2 determining the discount allowed under this Section, retailers
3 shall include the amount of tax that would have been due at the
4 1% rate but for the 0% rate imposed under Public Act 102-700
5 ~~this amendatory Act of the 102nd General Assembly~~. When
6 determining the discount allowed under this Section, retailers
7 shall include the amount of tax that would have been due at the
8 6.25% rate but for the 1.25% rate imposed on sales tax holiday
9 items under Public Act 102-700 ~~this amendatory Act of the~~
10 ~~102nd General Assembly~~. The discount under this Section is not
11 allowed for the 1.25% portion of taxes paid on aviation fuel
12 that is subject to the revenue use requirements of 49 U.S.C.
13 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
14 Section 2d of this Act shall be included in the amount on which
15 such 2.1% or 1.75% discount is computed. In the case of
16 retailers who report and pay the tax on a transaction by
17 transaction basis, as provided in this Section, such discount
18 shall be taken with each such tax remittance instead of when
19 such retailer files his periodic return. The discount allowed
20 under this Section is allowed only for returns that are filed
21 in the manner required by this Act. The Department may
22 disallow the discount for retailers whose certificate of
23 registration is revoked at the time the return is filed, but
24 only if the Department's decision to revoke the certificate of
25 registration has become final.

26 Before October 1, 2000, if the taxpayer's average monthly

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

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

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

1 taxpayer's average monthly liability to the Department as
2 computed for each calendar quarter of the 4 preceding complete
3 calendar quarter period is less than \$20,000. However, if a
4 taxpayer can show the Department that a substantial change in
5 the taxpayer's business has occurred which causes the taxpayer
6 to anticipate that his average monthly tax liability for the
7 reasonably foreseeable future will fall below the \$20,000
8 threshold stated above, then such taxpayer may petition the
9 Department for a change in such taxpayer's reporting status.
10 The Department shall change such taxpayer's reporting status
11 unless it finds that such change is seasonal in nature and not
12 likely to be long term. Quarter monthly payment status shall
13 be determined under this paragraph as if the rate reduction to
14 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
15 ~~General Assembly~~ on food for human consumption that is to be
16 consumed off the premises where it is sold (other than
17 alcoholic beverages, food consisting of or infused with adult
18 use cannabis, soft drinks, and food that has been prepared for
19 immediate consumption) had not occurred. For quarter monthly
20 payments due under this paragraph on or after July 1, 2023 and
21 through June 30, 2024, "25% of the taxpayer's liability for
22 the same calendar month of the preceding year" shall be
23 determined as if the rate reduction to 0% in Public Act 102-700
24 ~~this amendatory Act of the 102nd General Assembly~~ had not
25 occurred. Quarter monthly payment status shall be determined
26 under this paragraph as if the rate reduction to 1.25% in

1 ~~Public Act 102-700 this amendatory Act of the 102nd General~~
2 ~~Assembly~~ on sales tax holiday items had not occurred. For
3 quarter monthly payments due on or after July 1, 2023 and
4 through June 30, 2024, "25% of the taxpayer's liability for
5 the same calendar month of the preceding year" shall be
6 determined as if the rate reduction to 1.25% in Public Act
7 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
8 sales tax holiday items had not occurred. If any such quarter
9 monthly payment is not paid at the time or in the amount
10 required by this Section, then the taxpayer shall be liable
11 for penalties and interest on the difference between the
12 minimum amount due as a payment and the amount of such quarter
13 monthly payment actually and timely paid, except insofar as
14 the taxpayer has previously made payments for that month to
15 the Department in excess of the minimum payments previously
16 due as provided in this Section. The Department shall make
17 reasonable rules and regulations to govern the quarter monthly
18 payment amount and quarter monthly payment dates for taxpayers
19 who file on other than a calendar monthly basis.

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

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

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

4 The provisions of this paragraph apply on and after
5 October 1, 2001. Without regard to whether a taxpayer is
6 required to make quarter monthly payments as specified above,
7 any taxpayer who is required by Section 2d of this Act to
8 collect and remit prepaid taxes and has collected prepaid
9 taxes that average in excess of \$20,000 per month during the
10 preceding 4 complete calendar quarters shall file a return
11 with the Department as required by Section 2f and shall make
12 payments to the Department on or before the 7th, 15th, 22nd and
13 last day of the month during which the liability is incurred.
14 Each payment shall be in an amount equal to 22.5% of the
15 taxpayer's actual liability for the month or 25% of the
16 taxpayer's liability for the same calendar month of the
17 preceding year. The amount of the quarter monthly payments
18 shall be credited against the final tax liability of the
19 taxpayer's return for that month filed under this Section or
20 Section 2f, as the case may be. Once applicable, the
21 requirement of the making of quarter monthly payments to the
22 Department pursuant to this paragraph shall continue until the
23 taxpayer's average monthly prepaid tax collections during the
24 preceding 4 complete calendar quarters (excluding the month of
25 highest liability and the month of lowest liability) is less
26 than \$19,000 or until such taxpayer's average monthly

1 liability to the Department as computed for each calendar
2 quarter of the 4 preceding complete calendar quarters is less
3 than \$20,000. If any such quarter monthly payment is not paid
4 at the time or in the amount required, the taxpayer shall be
5 liable for penalties and interest on such difference, except
6 insofar as the taxpayer has previously made payments for that
7 month in excess of the minimum payments previously due.

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

1 1.75% of the difference between the credit taken and that
2 actually due, and that taxpayer shall be liable for penalties
3 and interest on such difference.

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

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

14 Beginning January 1, 1990, each month the Department shall
15 pay into the County and Mass Transit District Fund, a special
16 fund in the State treasury which is hereby created, 4% of the
17 net revenue realized for the preceding month from the 6.25%
18 general rate other than aviation fuel sold on or after
19 December 1, 2019. This exception for aviation fuel only
20 applies for so long as the revenue use requirements of 49
21 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

22 Beginning August 1, 2000, each month the Department shall
23 pay into the County and Mass Transit District Fund 20% of the
24 net revenue realized for the preceding month from the 1.25%
25 rate on the selling price of motor fuel and gasohol. If, in any
26 month, the tax on sales tax holiday items, as defined in

1 Section 2-8, is imposed at the rate of 1.25%, then the
2 Department shall pay 20% of the net revenue realized for that
3 month from the 1.25% rate on the selling price of sales tax
4 holiday items into the County and Mass Transit District Fund.

5 Beginning January 1, 1990, each month the Department shall
6 pay into the Local Government Tax Fund 16% of the net revenue
7 realized for the preceding month from the 6.25% general rate
8 on the selling price of tangible personal property other than
9 aviation fuel sold on or after December 1, 2019. This
10 exception for aviation fuel only applies for so long as the
11 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
12 47133 are binding on the State.

13 For aviation fuel sold on or after December 1, 2019, each
14 month the Department shall pay into the State Aviation Program
15 Fund 20% of the net revenue realized for the preceding month
16 from the 6.25% general rate on the selling price of aviation
17 fuel, less an amount estimated by the Department to be
18 required for refunds of the 20% portion of the tax on aviation
19 fuel under this Act, which amount shall be deposited into the
20 Aviation Fuel Sales Tax Refund Fund. The Department shall only
21 pay moneys into the State Aviation Program Fund and the
22 Aviation Fuel Sales Tax Refund Fund under this Act for so long
23 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
24 U.S.C. 47133 are binding on the State.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the Local Government Tax Fund 80% of the net revenue

1 realized for the preceding month from the 1.25% rate on the
2 selling price of motor fuel and gasohol. If, in any month, the
3 tax on sales tax holiday items, as defined in Section 2-8, is
4 imposed at the rate of 1.25%, then the Department shall pay 80%
5 of the net revenue realized for that month from the 1.25% rate
6 on the selling price of sales tax holiday items into the Local
7 Government Tax Fund.

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

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

24 Beginning July 1, 2013, each month the Department shall
25 pay into the Underground Storage Tank Fund from the proceeds
26 collected under this Act, the Use Tax Act, the Service Use Tax

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

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

18 Of the remainder of the moneys received by the Department
19 pursuant to this Act, (a) 1.75% thereof shall be paid into the
20 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
21 and after July 1, 1989, 3.8% thereof shall be paid into the
22 Build Illinois Fund; provided, however, that if in any fiscal
23 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
24 may be, of the moneys received by the Department and required
25 to be paid into the Build Illinois Fund pursuant to this Act,
26 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax

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

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

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

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

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

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

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

4	Fiscal Year	Total Deposit
5	1993	\$0
6	1994	53,000,000
7	1995	58,000,000
8	1996	61,000,000
9	1997	64,000,000
10	1998	68,000,000
11	1999	71,000,000
12	2000	75,000,000
13	2001	80,000,000
14	2002	93,000,000
15	2003	99,000,000
16	2004	103,000,000
17	2005	108,000,000
18	2006	113,000,000
19	2007	119,000,000
20	2008	126,000,000
21	2009	132,000,000
22	2010	139,000,000
23	2011	146,000,000
24	2012	153,000,000
25	2013	161,000,000
26	2014	170,000,000

1	2015	179,000,000
2	2016	189,000,000
3	2017	199,000,000
4	2018	210,000,000
5	2019	221,000,000
6	2020	233,000,000
7	2021	300,000,000
8	2022	300,000,000
9	2023	300,000,000
10	2024	300,000,000
11	2025	300,000,000
12	2026	300,000,000
13	2027	375,000,000
14	2028	375,000,000
15	2029	375,000,000
16	2030	375,000,000
17	2031	375,000,000
18	2032	375,000,000
19	2033	375,000,000
20	2034	375,000,000
21	2035	375,000,000
22	2036	450,000,000

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

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

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

18 Subject to payment of amounts into the Capital Projects
19 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
20 and the McCormick Place Expansion Project Fund pursuant to the
21 preceding paragraphs or in any amendments thereto hereafter
22 enacted, for aviation fuel sold on or after December 1, 2019,
23 the Department shall each month deposit into the Aviation Fuel
24 Sales Tax Refund Fund an amount estimated by the Department to
25 be required for refunds of the 80% portion of the tax on
26 aviation fuel under this Act. The Department shall only

1 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
2 under this paragraph for so long as the revenue use
3 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
4 binding on the State.

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

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

26 Subject to payment of amounts into the Build Illinois

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

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

1 Subject to successful execution and delivery of a
 2 public-private agreement between the public agency and private
 3 entity and completion of the civic build, beginning on July 1,
 4 2023, of the remainder of the moneys received by the
 5 Department under the Use Tax Act, the Service Use Tax Act, the
 6 Service Occupation Tax Act, and this Act, the Department shall
 7 deposit the following specified deposits in the aggregate from
 8 collections under the Use Tax Act, the Service Use Tax Act, the
 9 Service Occupation Tax Act, and the Retailers' Occupation Tax
 10 Act, as required under Section 8.25g of the State Finance Act
 11 for distribution consistent with the Public-Private
 12 Partnership for Civic and Transit Infrastructure Project Act.
 13 The moneys received by the Department pursuant to this Act and
 14 required to be deposited into the Civic and Transit
 15 Infrastructure Fund are subject to the pledge, claim and
 16 charge set forth in Section 25-55 of the Public-Private
 17 Partnership for Civic and Transit Infrastructure Project Act.
 18 As used in this paragraph, "civic build", "private entity",
 19 "public-private agreement", and "public agency" have the
 20 meanings provided in Section 25-10 of the Public-Private
 21 Partnership for Civic and Transit Infrastructure Project Act.

22	Fiscal Year.....	Total Deposit
23	2024	\$200,000,000
24	2025	\$206,000,000
25	2026	\$212,200,000
26	2027	\$218,500,000

1	2028	.....	\$225,100,000
2	2029	.....	\$288,700,000
3	2030	.....	\$298,900,000
4	2031	.....	\$309,300,000
5	2032	.....	\$320,100,000
6	2033	.....	\$331,200,000
7	2034	.....	\$341,200,000
8	2035	.....	\$351,400,000
9	2036	.....	\$361,900,000
10	2037	.....	\$372,800,000
11	2038	.....	\$384,000,000
12	2039	.....	\$395,500,000
13	2040	.....	\$407,400,000
14	2041	.....	\$419,600,000
15	2042	.....	\$432,200,000
16	2043	.....	\$445,100,000

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

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

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

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

20 The Department may, upon separate written notice to a
21 taxpayer, require the taxpayer to prepare and file with the
22 Department on a form prescribed by the Department within not
23 less than 60 days after receipt of the notice an annual
24 information return for the tax year specified in the notice.
25 Such annual return to the Department shall include a statement
26 of gross receipts as shown by the retailer's last Federal

1 income tax return. If the total receipts of the business as
2 reported in the Federal income tax return do not agree with the
3 gross receipts reported to the Department of Revenue for the
4 same period, the retailer shall attach to his annual return a
5 schedule showing a reconciliation of the 2 amounts and the
6 reasons for the difference. The retailer's annual return to
7 the Department shall also disclose the cost of goods sold by
8 the retailer during the year covered by such return, opening
9 and closing inventories of such goods for such year, costs of
10 goods used from stock or taken from stock and given away by the
11 retailer during such year, payroll information of the
12 retailer's business during such year and any additional
13 reasonable information which the Department deems would be
14 helpful in determining the accuracy of the monthly, quarterly
15 or annual returns filed by such retailer as provided for in
16 this Section.

17 If the annual information return required by this Section
18 is not filed when and as required, the taxpayer shall be liable
19 as follows:

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

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

4 The chief executive officer, proprietor, owner or highest
5 ranking manager shall sign the annual return to certify the
6 accuracy of the information contained therein. Any person who
7 willfully signs the annual return containing false or
8 inaccurate information shall be guilty of perjury and punished
9 accordingly. The annual return form prescribed by the
10 Department shall include a warning that the person signing the
11 return may be liable for perjury.

12 The provisions of this Section concerning the filing of an
13 annual information return do not apply to a retailer who is not
14 required to file an income tax return with the United States
15 Government.

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

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

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

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

25 Any person engaged in the business of selling tangible
26 personal property at retail as a concessionaire or other type

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

19 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
20 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
21 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
22 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
23 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
24 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
25 1-1-23; revised 12-13-22.)

1 Section 2-60. The Southwestern Illinois Metropolitan and
2 Regional Planning Act is amended by changing Section 35 as
3 follows:

4 (70 ILCS 1710/35) (from Ch. 85, par. 1185)

5 Sec. 35. At the close of each fiscal year, the Commission
6 shall prepare a complete report of its receipts and
7 expenditures during the fiscal year. A copy of this report
8 shall be filed with the Governor and with the treasurer of each
9 county included in the Metropolitan and Regional Counties
10 Area. In addition, on or before December 31 of each even
11 numbered year, the Commission shall prepare ~~jointly with the~~
12 ~~Department of Commerce and Economic Opportunity,~~ a report of
13 its activities during the biennium indicating how its funds
14 were expended, indicating the amount of the appropriation
15 requested for the next biennium and explaining how the
16 appropriation will be utilized to carry out its
17 responsibilities. A copy of this report shall be filed with
18 the Governor, the Senate and the House of Representatives.

19 (Source: P.A. 94-793, eff. 5-19-06.)

20 (730 ILCS 5/3-5-3 rep.)

21 (730 ILCS 5/5-8-1.3 rep.)

22 Section 2-70. The Unified Code of Corrections is amended
23 by repealing Sections 3-5-3 and 5-8-1.3.

1 Section 2-75. The Workers' Compensation Act is amended by
2 changing Section 18.1 as follows:

3 (820 ILCS 305/18.1)

4 Sec. 18.1. Claims by former and current employees of the
5 Commission. All claims by current and former employees and
6 appointees of the Commission shall be assigned to a certified
7 independent arbitrator not employed by the Commission
8 designated by the Chairman. In preparing the roster of
9 approved certified independent arbitrators, the Chairman shall
10 seek the advice and recommendation of the Commission or the
11 Workers' Compensation Advisory Board at his or her discretion.
12 ~~The Chairman shall designate an arbitrator from a list of~~
13 ~~approved certified arbitrators provided by the Commission~~
14 ~~Review Board.~~ If the Chairman is the claimant, then the
15 independent arbitrator from the approved list shall be
16 designated by the longest serving Commissioner. The designated
17 independent arbitrator shall have the authority of arbitrators
18 of the Commission regarding settlement and adjudication of the
19 claim of the current and former employees and appointees of
20 the Commission. The decision of the independent arbitrator
21 shall become the decision of the Commission. An appeal of the
22 independent arbitrator's decision shall be subject to judicial
23 review in accordance with subsection (f) of Section 19.

24 (Source: P.A. 97-18, eff. 6-28-11.)

1 (820 ILCS 305/14.1 rep.)

2 Section 2-80. The Workers' Compensation Act is amended by
3 repealing Section 14.1.

4 ARTICLE 3.

5 Section 3-5. The Department of Agriculture Law of the
6 Civil Administrative Code of Illinois is amended by changing
7 Section 205-40 as follows:

8 (20 ILCS 205/205-40) (was 20 ILCS 205/40.31)

9 Sec. 205-40. Export consulting service and standards. The
10 Department and, upon request, the ~~in cooperation with the~~
11 Department of Commerce and Economic Opportunity, shall (1)
12 provide a consulting service to those who desire to export
13 farm products, commodities, and supplies and guide them in
14 their efforts to improve trade relations; (2) cooperate with
15 agencies and instrumentalities of the federal government to
16 develop export grade standards for farm products, commodities,
17 and supplies produced in Illinois and adopt reasonable rules
18 and regulations to ensure that exports of those products,
19 commodities, and supplies comply with those standards; (3)
20 upon request and after inspection of any such farm product,
21 commodity, or supplies, certify compliance or noncompliance
22 with those standards; (4) provide an informational program to
23 existing and potential foreign importers of farm products,

1 commodities, and supplies; (5) qualify for U. S. Department of
2 Agriculture matching funds for overseas promotion of farm
3 products, commodities, and supplies according to the federal
4 requirements regarding State expenditures that are eligible
5 for matching funds; and (6) provide a consulting service to
6 persons who desire to export processed or value-added
7 agricultural products and assist those persons in ascertaining
8 legal and regulatory restrictions and market preferences that
9 affect the sale of value-added agricultural products in
10 foreign markets.

11 (Source: P.A. 100-110, eff. 8-15-17.)

12 (20 ILCS 605/605-820 rep.)

13 Section 3-10. The Department of Commerce and Economic
14 Opportunity Law of the Civil Administrative Code of Illinois
15 is amended by repealing Section 605-820.

16 (20 ILCS 630/3 rep.)

17 (20 ILCS 630/5 rep.)

18 Section 3-22. The Illinois Emergency Employment
19 Development Act is amended by repealing Sections 3 and 5.

20 Section 3-25. The Renewable Energy, Energy Efficiency, and
21 Coal Resources Development Law of 1997 is amended by changing
22 Section 6-6 as follows:

1 (20 ILCS 687/6-6)

2 (Section scheduled to be repealed on December 31, 2025)

3 Sec. 6-6. Energy efficiency program.

4 (a) For the year beginning January 1, 1998, and thereafter
5 as provided in this Section, each electric utility as defined
6 in Section 3-105 of the Public Utilities Act and each
7 alternative retail electric supplier as defined in Section
8 16-102 of the Public Utilities Act supplying electric power
9 and energy to retail customers located in the State of
10 Illinois shall contribute annually a pro rata share of a total
11 amount of \$3,000,000 based upon the number of kilowatt-hours
12 sold by each such entity in the 12 months preceding the year of
13 contribution. On or before May 1 of each year, the Illinois
14 Commerce Commission shall determine and notify the Agency of
15 the pro rata share owed by each electric utility and each
16 alternative retail electric supplier based upon information
17 supplied annually to the Illinois Commerce Commission. On or
18 before June 1 of each year, the Agency shall send written
19 notification to each electric utility and each alternative
20 retail electric supplier of the amount of pro rata share they
21 owe. These contributions shall be remitted to the Illinois
22 Environmental Protection Agency ~~Department of Revenue~~ on or
23 before June 30 of each year the contribution is due on a return
24 prescribed and furnished by the Illinois Environmental
25 Protection Agency ~~Department of Revenue~~ showing such
26 information as the Illinois Environmental Protection Agency

1 ~~Department of Revenue~~ may reasonably require. The funds
2 received pursuant to this Section shall be subject to the
3 appropriation of funds by the General Assembly. The Illinois
4 Environmental Protection Agency ~~Department of Revenue~~ shall
5 place the funds remitted under this Section in a trust fund,
6 that is hereby created in the State Treasury, called the
7 Energy Efficiency Trust Fund. If an electric utility or
8 alternative retail electric supplier does not remit its pro
9 rata share to the Illinois Environmental Protection Agency
10 ~~Department of Revenue~~, the Illinois Environmental Protection
11 Agency ~~Department of Revenue~~ must inform the Illinois Commerce
12 Commission of such failure. The Illinois Commerce Commission
13 may then revoke the certification of that electric utility or
14 alternative retail electric supplier. The Illinois Commerce
15 Commission may not renew the certification of any electric
16 utility or alternative retail electric supplier that is
17 delinquent in paying its pro rata share. These changes made to
18 this subsection (a) by this amendatory Act of the 103rd
19 General Assembly apply beginning July 1, 2023.

20 (b) The Agency shall disburse the moneys in the Energy
21 Efficiency Trust Fund to benefit residential electric
22 customers through projects which the Agency has determined
23 will promote energy efficiency in the State of Illinois. The
24 Department of Commerce and Economic Opportunity shall
25 establish a list of projects eligible for grants from the
26 Energy Efficiency Trust Fund including, but not limited to,

1 supporting energy efficiency efforts for low-income
2 households, replacing energy inefficient windows with more
3 efficient windows, replacing energy inefficient appliances
4 with more efficient appliances, replacing energy inefficient
5 lighting with more efficient lighting, insulating dwellings
6 and buildings, using market incentives to encourage energy
7 efficiency, and such other projects which will increase energy
8 efficiency in homes and rental properties.

9 (c) The Agency may, by administrative rule, establish
10 criteria and an application process for this grant program.

11 (d) (Blank).

12 (e) (Blank).

13 (Source: P.A. 102-444, eff. 8-20-21.)

14 (20 ILCS 3934/Act rep.)

15 Section 3-55. The Electronic Health Records Taskforce Act
16 is repealed.

17 Section 3-60. The Green Governments Illinois Act is
18 amended by changing Section 15 as follows:

19 (20 ILCS 3954/15)

20 Sec. 15. Council membership and administrative support.
21 Representatives from various State agencies and State
22 universities with specific fiscal, procurement, educational,
23 and environmental policy expertise shall comprise the Council.

1 Until the effective date of this amendatory Act of the 97th
2 General Assembly, the Lieutenant Governor is the chair of the
3 Council. On and after the effective date of this amendatory
4 Act of the 97th General Assembly, the Governor is the chair of
5 the Council, and the Lieutenant Governor, or his or her
6 designee, shall be a member of the council. The director or
7 President, respectively, of each of the following State
8 agencies and State universities, or his or her designee, is a
9 member of the Council: ~~the Department of Commerce and Economic~~
10 ~~Opportunity,~~ the Environmental Protection Agency, the
11 University of Illinois, the Department of Natural Resources,
12 the Department of Central Management Services, the Governor's
13 Office of Management and Budget, the Department of
14 Agriculture, the Department of Transportation, the Department
15 of Corrections, the Department of Human Services, the
16 Department of Public Health, the State Board of Education, the
17 Board of Higher Education, and the Capital Development Board.

18 The Office of the Governor shall provide administrative
19 support to the Council. A minimum of one staff position in the
20 Office of the Governor shall be dedicated to the Green
21 Governments Illinois program.

22 (Source: P.A. 97-573, eff. 8-25-11; 98-346, eff. 8-14-13.)

23 (30 ILCS 105/5.914 rep.)

24 Section 3-63. The State Finance Act is amended by
25 repealing Section 5.914.

1 Section 3-65. The State Finance Act is amended by changing
2 Sections 5k and 6z-75 as follows:

3 (30 ILCS 105/5k)

4 Sec. 5k. Cash flow borrowing and general funds liquidity;
5 FY15.

6 (a) In order to meet cash flow deficits and to maintain
7 liquidity in the General Revenue Fund and the Health Insurance
8 Reserve Fund, on and after July 1, 2014 and through June 30,
9 2015, the State Treasurer and the State Comptroller shall make
10 transfers to the General Revenue Fund and the Health Insurance
11 Reserve Fund, as directed by the Governor, out of special
12 funds of the State, to the extent allowed by federal law. No
13 such transfer may reduce the cumulative balance of all of the
14 special funds of the State to an amount less than the total
15 debt service payable during the 12 months immediately
16 following the date of the transfer on any bonded indebtedness
17 of the State and any certificates issued under the Short Term
18 Borrowing Act. At no time shall the outstanding total
19 transfers made from the special funds of the State to the
20 General Revenue Fund and the Health Insurance Reserve Fund
21 under this Section exceed \$650,000,000; once the amount of
22 \$650,000,000 has been transferred from the special funds of
23 the State to the General Revenue Fund and the Health Insurance
24 Reserve Fund, additional transfers may be made from the

1 special funds of the State to the General Revenue Fund and the
2 Health Insurance Reserve Fund under this Section only to the
3 extent that moneys have first been re-transferred from the
4 General Revenue Fund and the Health Insurance Reserve Fund to
5 those special funds of the State. Notwithstanding any other
6 provision of this Section, no such transfer may be made from
7 any special fund that is exclusively collected by or
8 appropriated to any other constitutional officer without the
9 written approval of that constitutional officer.

10 (b) If moneys have been transferred to the General Revenue
11 Fund and the Health Insurance Reserve Fund pursuant to
12 subsection (a) of this Section, this amendatory Act of the
13 98th General Assembly shall constitute the continuing
14 authority for and direction to the State Treasurer and State
15 Comptroller to reimburse the funds of origin from the General
16 Revenue Fund by transferring to the funds of origin, at such
17 times and in such amounts as directed by the Governor when
18 necessary to support appropriated expenditures from the funds,
19 an amount equal to that transferred from them plus any
20 interest that would have accrued thereon had the transfer not
21 occurred. When any of the funds from which moneys have been
22 transferred pursuant to subsection (a) have insufficient cash
23 from which the State Comptroller may make expenditures
24 properly supported by appropriations from the fund, then the
25 State Treasurer and State Comptroller shall transfer from the
26 General Revenue Fund to the fund only such amount as is

1 immediately necessary to satisfy outstanding expenditure
2 obligations on a timely basis.

3 (c) On the first day of each ~~quarterly period in each~~
4 fiscal year, until such time as a report indicates that all
5 moneys borrowed and interest pursuant to this Section have
6 been repaid, the Governor's Office of Management and Budget
7 shall provide to the President and the Minority Leader of the
8 Senate, the Speaker and the Minority Leader of the House of
9 Representatives, and the Commission on Government Forecasting
10 and Accountability a report on all transfers made pursuant to
11 this Section in the prior fiscal year ~~quarterly period~~. The
12 report must be provided in electronic format. The report must
13 include all of the following:

14 (1) The date each transfer was made.

15 (2) The amount of each transfer.

16 (3) In the case of a transfer from the General Revenue
17 Fund to a fund of origin pursuant to subsection (b) of this
18 Section, the amount of interest being paid to the fund of
19 origin.

20 (4) The end of day balance of the fund of origin, the
21 General Revenue Fund and the Health Insurance Reserve Fund
22 on the date the transfer was made.

23 (Source: P.A. 98-682, eff. 6-30-14; 99-523, eff. 6-30-16.)

24 (30 ILCS 105/6z-75)

25 Sec. 6z-75. The Illinois Power Agency Trust Fund.

1 (a) Creation. The Illinois Power Agency Trust Fund is
2 created as a special fund in the State treasury. The State
3 Treasurer shall be the custodian of the Fund. Amounts in the
4 Fund, both principal and interest not appropriated, shall be
5 invested as provided by law.

6 (b) Funding and investment.

7 (1) The Illinois Power Agency Trust Fund may accept,
8 receive, and administer any grants, loans, or other funds
9 made available to it by any source. Any such funds
10 received by the Fund shall not be considered income, but
11 shall be added to the principal of the Fund.

12 (2) The investments of the Fund shall be managed by
13 the Illinois State Board of Investment, for the purpose of
14 obtaining a total return on investments for the long term,
15 as provided for under Article 22A of the Illinois Pension
16 Code.

17 (c) Investment proceeds. Subject to the provisions of
18 subsection (d) of this Section, the General Assembly may
19 annually appropriate from ~~the Illinois Power Agency Trust Fund~~
20 ~~to~~ the Illinois Power Agency Operations Fund an amount
21 calculated not to exceed 90% of the prior fiscal year's annual
22 investment income earned by the Illinois Power Agency Trust
23 Fund to the Illinois Power Agency. Any investment income not
24 appropriated by the General Assembly in a given fiscal year
25 shall be added to the principal of the Fund, and thereafter
26 considered a part thereof and not subject to appropriation as

1 income earned by the Fund.

2 (d) Expenditures.

3 (1) During Fiscal Year 2008 and Fiscal Year 2009, the
4 General Assembly shall not appropriate any of the
5 investment income earned by the Illinois Power Agency
6 Trust Fund to the Illinois Power Agency.

7 (2) During Fiscal Year 2010 and Fiscal Year 2011, the
8 General Assembly shall appropriate a portion of the
9 investment income earned by the Illinois Power Agency
10 Trust Fund to repay to the General Revenue Fund of the
11 State of Illinois those amounts, if any, appropriated from
12 the General Revenue Fund for the operation of the Illinois
13 Power Agency during Fiscal Year 2008 and Fiscal Year 2009,
14 so that at the end of Fiscal Year 2011, the entire amount,
15 if any, appropriated from the General Revenue Fund for the
16 operation of the Illinois Power Agency during Fiscal Year
17 2008 and Fiscal Year 2009 will be repaid in full to the
18 General Revenue Fund.

19 (3) In Fiscal Year 2012 and thereafter, the General
20 Assembly shall consider the need to balance its
21 appropriations from the investment income earned by the
22 Fund with the need to provide for the growth of the
23 principal of the Illinois Power Agency Trust Fund in order
24 to ensure that the Fund is able to produce sufficient
25 investment income to fund the operations of the Illinois
26 Power Agency in future years.

1 (4) If the Illinois Power Agency shall cease
2 operations, then, unless otherwise provided for by law or
3 appropriation, the principal and any investment income
4 earned by the Fund shall be transferred into the
5 Supplemental Low-Income Energy Assistance Fund.

6 (e) Implementation. The provisions of this Section shall
7 not be operative until the Illinois Power Agency Trust Fund
8 has accumulated a principal balance of \$25,000,000.

9 (Source: P.A. 102-1071, eff. 6-10-22.)

10 Section 3-70. The Industrial Development Assistance Law is
11 amended by changing Sections 4, 5, and 7 as follows:

12 (30 ILCS 720/4) (from Ch. 85, par. 894)

13 Sec. 4. Recognition of industrial development agencies.
14 The Department, upon receipt of certified copies of such
15 resolutions as may be necessary to satisfy it that an
16 industrial development agency has been duly chosen to act
17 within a particular county, may ~~shall~~ recognize such
18 industrial development agency as the sole such agency within
19 such county for the purposes of this Act.

20 (Source: P.A. 76-1961.)

21 (30 ILCS 720/5) (from Ch. 85, par. 895)

22 Sec. 5. Applications for and approval of grants to
23 industrial development agencies. Subject to appropriation, the

1 ~~The~~ Department is authorized to make grants to recognized
2 industrial development agencies, to assist such agencies in
3 the financing of their operational costs for the purposes of
4 making studies, surveys and investigations, the compilation of
5 data and statistics and in the carrying out of planning and
6 promotional programs; but before any such grant may be made,

7 (A) The industrial development agency shall have made
8 application to the Department for such grant, and shall have
9 therein set forth the studies proposed to be made, the
10 statistics, data and surveys proposed to be completed, and the
11 program proposed to be undertaken for the purpose of
12 encouraging and stimulating industrial development in the
13 county. The application shall further state, under oath or
14 affirmation, with evidence thereof satisfactory to the
15 department, the amount of funds held by or committed or
16 subscribed to the industrial development agency for
17 application to the purposes herein described and the amount of
18 the grant for which application is made; and

19 (B) The Department, after review of the application, if
20 satisfied that the program of the industrial development
21 agency appears to be in accord with the purposes of this Act,
22 shall authorize the making of a matching grant to such
23 industrial development agency equal to funds of the agency
24 allocated by it to the program described in its application;
25 but such State grant shall not exceed an amount equal to
26 one-twentieth of one dollar for each inhabitant of the county

1 or counties represented by such agency as determined by the
2 last preceding decennial United States Census.

3 (Source: P.A. 76-1961.)

4 (30 ILCS 720/7) (from Ch. 85, par. 897)

5 Sec. 7. Rules and regulations of the department. In order
6 to effectuate and enforce the provisions of this Act, the
7 Department may adopt ~~is authorized to promulgate~~ necessary
8 rules and regulations and prescribe procedures in order to
9 assure compliance by industrial development agencies in
10 carrying out the purposes for which grants may be made
11 hereunder.

12 (Source: P.A. 76-1961.)

13 Section 3-75. The Build Illinois Act is amended by
14 changing Section 9-4.2a as follows:

15 (30 ILCS 750/9-4.2a)

16 Sec. 9-4.2a. Rural micro-business loans.

17 (a) In order to increase the growth of small rural
18 businesses, the rural micro-business loan program is created
19 and shall be administered by the Department of Commerce and
20 Economic Opportunity, subject to appropriation. This program
21 shall help small businesses that lack sufficient collateral or
22 equity access funds at competitive terms to help create or
23 retain jobs, modernize equipment or facilities, and maintain

1 their competitiveness.

2 (b) In the making of loans for rural micro-businesses, as
3 defined below, the Department is authorized to employ
4 different criteria in lieu of the general provisions of
5 subsections (b), (d), (e), (f), (h), and (i) of Section 9-4.
6 The Department shall adopt rules for the administration of
7 this program.

8 For purposes of this Section, "rural micro-business" means
9 a business that: (i) employs 5 or fewer full-time employees,
10 including the owner if the owner is an employee, and (ii) is
11 based on the production, processing, or marketing of
12 agricultural products, forest products, cottage and craft
13 products, or tourism.

14 (c) The Department ~~may shall~~ determine by rule the amount,
15 term, interest rate, and allowable uses of loans awarded under
16 this program, except that:

17 (1) The loan shall not exceed \$25,000 or 50% of the
18 business project costs, unless the Director of the
19 Department determines that a waiver of these limits is
20 required to meet the purposes of this Act.

21 (2) The loan shall only be made if the Department
22 determines that the number of jobs to be created or
23 retained by the business is reasonable in relation to the
24 loan funds requested.

25 (3) The borrower shall provide a written statement of
26 the funds required to establish or support the business

1 and shall provide equity capital in an amount equal to 10%
2 of the first \$10,000 of the required funds and equity
3 capital, other loans, or leveraged capital, or any
4 combination thereof, in an amount equal to 50% of any
5 additional required funds.

6 (4) The loan shall be in a principal amount and form
7 and contain terms and provisions with respect to security,
8 insurance, reporting, delinquency charges, default
9 remedies, and other matters that the Department determines
10 are appropriate to protect the public interest and are
11 consistent with the purposes of this Section. The terms
12 and provisions may be less than required for similar loans
13 not covered by this Section.

14 (5) The Department shall award no less than 80% of the
15 amount available for this program for loans to businesses
16 that are located in counties with a population of 100,000
17 or less.

18 (Source: P.A. 94-392, eff. 8-1-05.)

19 Section 3-80. The State Mandates Act is amended by
20 changing Section 4 as follows:

21 (30 ILCS 805/4) (from Ch. 85, par. 2204)

22 Sec. 4. Collection and maintenance of information
23 concerning state mandates.

24 (a) The Department of Commerce and Economic Opportunity,

1 hereafter referred to as the Department, shall, subject to
2 appropriation, be responsible for:

3 (1) Collecting and maintaining information on State
4 mandates, including information required for effective
5 implementation of the provisions of this Act.

6 (2) Reviewing local government applications for
7 reimbursement submitted under this Act in cases in which
8 the General Assembly has appropriated funds to reimburse
9 local governments for costs associated with the
10 implementation of a State mandate. In cases in which there
11 is no appropriation for reimbursement, upon a request for
12 determination of a mandate by a unit of local government,
13 or more than one unit of local government filing a single
14 request, other than a school district or a community
15 college district, the Department shall determine whether a
16 Public Act constitutes a mandate and, if so, the Statewide
17 cost of implementation.

18 (3) Hearing complaints or suggestions from local
19 governments and other affected organizations as to
20 existing or proposed State mandates.

21 (4) Reporting each year to the Governor and the
22 General Assembly regarding the administration of
23 provisions of this Act and changes proposed to this Act.

24 The Commission on Government Forecasting and
25 Accountability shall conduct public hearings as needed to
26 review the information collected and the recommendations made

1 by the Department under this subsection (a). The Department
2 shall cooperate fully with the Commission on Government
3 Forecasting and Accountability, providing any information,
4 supporting documentation and other assistance required by the
5 Commission on Government Forecasting and Accountability to
6 facilitate the conduct of the hearing.

7 (b) Within 2 years following the effective date of this
8 Act, the Department shall, subject to appropriation, collect
9 and tabulate relevant information as to the nature and scope
10 of each existing State mandate, including but not necessarily
11 limited to (i) identity of type of local government and local
12 government agency or official to whom the mandate is directed;
13 (ii) whether or not an identifiable local direct cost is
14 necessitated by the mandate and the estimated annual amount;
15 (iii) extent of State financial participation, if any, in
16 meeting identifiable costs; (iv) State agency, if any, charged
17 with supervising the implementation of the mandate; and (v) a
18 brief description of the mandate and a citation of its origin
19 in statute or regulation.

20 (c) The resulting information from subsection (b) shall be
21 published in a catalog available to members of the General
22 Assembly, State and local officials, and interested citizens.
23 As new mandates are enacted they shall be added to the catalog,
24 and each January 31 the Department shall, subject to
25 appropriation, list each new mandate enacted at the preceding
26 session of the General Assembly, and the estimated additional

1 identifiable direct costs, if any imposed upon local
2 governments. A revised version of the catalog shall, subject
3 to appropriation, be published every 2 years beginning with
4 the publication date of the first catalog.

5 (d) Failure of the General Assembly to appropriate
6 adequate funds for reimbursement as required by this Act shall
7 not relieve the Department of Commerce and Economic
8 Opportunity from its obligations under this Section.

9 (Source: P.A. 100-1148, eff. 12-10-18.)

10 (70 ILCS 210/22.1 rep.)

11 Section 3-85. The Metropolitan Pier and Exposition
12 Authority Act is amended by repealing Section 22.1.

13 Section 3-90. The Forensic Psychiatry Fellowship Training
14 Act is amended by changing Section 5 as follows:

15 (110 ILCS 46/5)

16 Sec. 5. Creation of program. The University of Illinois
17 at Chicago and Southern Illinois University shall expand their
18 focuses on enrolling, training, and graduating forensic mental
19 health professionals by each creating, subject to
20 appropriations, a forensic psychiatry fellowship training
21 program at their Colleges of Medicine.

22 (Source: P.A. 95-22, eff. 8-3-07.)

1 Section 3-95. The Liquor Control Act of 1934 is amended by
2 changing Sections 6-5 and 9-12 as follows:

3 (235 ILCS 5/6-5) (from Ch. 43, par. 122)

4 Sec. 6-5. Except as otherwise provided in this Section, it
5 is unlawful for any person having a retailer's license or any
6 officer, associate, member, representative or agent of such
7 licensee to accept, receive or borrow money, or anything else
8 of value, or accept or receive credit (other than
9 merchandising credit in the ordinary course of business for a
10 period not to exceed 30 days) directly or indirectly from any
11 manufacturer, importing distributor or distributor of
12 alcoholic liquor, or from any person connected with or in any
13 way representing, or from any member of the family of, such
14 manufacturer, importing distributor, distributor or
15 wholesaler, or from any stockholders in any corporation
16 engaged in manufacturing, distributing or wholesaling of such
17 liquor, or from any officer, manager, agent or representative
18 of said manufacturer. Except as provided below, it is unlawful
19 for any manufacturer or distributor or importing distributor
20 to give or lend money or anything of value, or otherwise loan
21 or extend credit (except such merchandising credit) directly
22 or indirectly to any retail licensee or to the manager,
23 representative, agent, officer or director of such licensee. A
24 manufacturer, distributor or importing distributor may furnish
25 free advertising, posters, signs, brochures, hand-outs, or

1 other promotional devices or materials to any unit of
2 government owning or operating any auditorium, exhibition
3 hall, recreation facility or other similar facility holding a
4 retailer's license, provided that the primary purpose of such
5 promotional devices or materials is to promote public events
6 being held at such facility. A unit of government owning or
7 operating such a facility holding a retailer's license may
8 accept such promotional devices or materials designed
9 primarily to promote public events held at the facility. No
10 retail licensee delinquent beyond the 30 day period specified
11 in this Section shall solicit, accept or receive credit,
12 purchase or acquire alcoholic liquors, directly or indirectly
13 from any other licensee, and no manufacturer, distributor or
14 importing distributor shall knowingly grant or extend credit,
15 sell, furnish or supply alcoholic liquors to any such
16 delinquent retail licensee; provided that the purchase price
17 of all beer sold to a retail licensee shall be paid by the
18 retail licensee in cash on or before delivery of the beer, and
19 unless the purchase price payable by a retail licensee for
20 beer sold to him in returnable bottles shall expressly include
21 a charge for the bottles and cases, the retail licensee shall,
22 on or before delivery of such beer, pay the seller in cash a
23 deposit in an amount not less than the deposit required to be
24 paid by the distributor to the brewer; but where the brewer
25 sells direct to the retailer, the deposit shall be an amount no
26 less than that required by the brewer from his own

1 distributors; and provided further, that in no instance shall
2 this deposit be less than 50 cents for each case of beer in
3 pint or smaller bottles and 60 cents for each case of beer in
4 quart or half-gallon bottles; and provided further, that the
5 purchase price of all beer sold to an importing distributor or
6 distributor shall be paid by such importing distributor or
7 distributor in cash on or before the 15th day (Sundays and
8 holidays excepted) after delivery of such beer to such
9 purchaser; and unless the purchase price payable by such
10 importing distributor or distributor for beer sold in
11 returnable bottles and cases shall expressly include a charge
12 for the bottles and cases, such importing distributor or
13 distributor shall, on or before the 15th day (Sundays and
14 holidays excepted) after delivery of such beer to such
15 purchaser, pay the seller in cash a required amount as a
16 deposit to assure the return of such bottles and cases.
17 Nothing herein contained shall prohibit any licensee from
18 crediting or refunding to a purchaser the actual amount of
19 money paid for bottles, cases, kegs or barrels returned by the
20 purchaser to the seller or paid by the purchaser as a deposit
21 on bottles, cases, kegs or barrels, when such containers or
22 packages are returned to the seller. Nothing herein contained
23 shall prohibit any manufacturer, importing distributor or
24 distributor from extending usual and customary credit for
25 alcoholic liquor sold to customers or purchasers who live in
26 or maintain places of business outside of this State when such

1 alcoholic liquor is actually transported and delivered to such
2 points outside of this State.

3 A manufacturer, distributor, or importing distributor may
4 furnish free social media advertising to a retail licensee if
5 the social media advertisement does not contain the retail
6 price of any alcoholic liquor and the social media
7 advertisement complies with any applicable rules or
8 regulations issued by the Alcohol and Tobacco Tax and Trade
9 Bureau of the United States Department of the Treasury. A
10 manufacturer, distributor, or importing distributor may list
11 the names of one or more unaffiliated retailers in the
12 advertisement of alcoholic liquor through social media.
13 Nothing in this Section shall prohibit a retailer from
14 communicating with a manufacturer, distributor, or importing
15 distributor on social media or sharing media on the social
16 media of a manufacturer, distributor, or importing
17 distributor. A retailer may request free social media
18 advertising from a manufacturer, distributor, or importing
19 distributor. Nothing in this Section shall prohibit a
20 manufacturer, distributor, or importing distributor from
21 sharing, reposting, or otherwise forwarding a social media
22 post by a retail licensee, so long as the sharing, reposting,
23 or forwarding of the social media post does not contain the
24 retail price of any alcoholic liquor. No manufacturer,
25 distributor, or importing distributor shall pay or reimburse a
26 retailer, directly or indirectly, for any social media

1 advertising services, except as specifically permitted in this
2 Act. No retailer shall accept any payment or reimbursement,
3 directly or indirectly, for any social media advertising
4 services offered by a manufacturer, distributor, or importing
5 distributor, except as specifically permitted in this Act. For
6 the purposes of this Section, "social media" means a service,
7 platform, or site where users communicate with one another and
8 share media, such as pictures, videos, music, and blogs, with
9 other users free of charge.

10 No right of action shall exist for the collection of any
11 claim based upon credit extended to a distributor, importing
12 distributor or retail licensee contrary to the provisions of
13 this Section.

14 Every manufacturer, importing distributor and distributor
15 shall submit or cause to be submitted, to the State
16 Commission, ~~in triplicate,~~ not later than Thursday of each
17 calendar week, a verified written list of the names and
18 respective addresses of each retail licensee purchasing
19 spirits or wine from such manufacturer, importing distributor
20 or distributor who, on the first business day of that calendar
21 week, was delinquent beyond the above mentioned permissible
22 merchandising credit period of 30 days; or, if such is the
23 fact, a verified written statement that no retail licensee
24 purchasing spirits or wine was then delinquent beyond such
25 permissible merchandising credit period of 30 days.

26 Every manufacturer, importing distributor and distributor

1 shall submit or cause to be submitted, to the State
2 Commission, ~~in triplicate,~~ a verified written list of the
3 names and respective addresses of each previously reported
4 delinquent retail licensee who has cured such delinquency by
5 payment, which list shall be submitted not later than the
6 close of the second full business day following the day such
7 delinquency was so cured.

8 The written list of delinquent retail licensees shall be
9 developed, administered, and maintained only by the State
10 Commission. The State Commission shall notify each retail
11 licensee that it has been placed on the delinquency list.
12 Determinations of delinquency or nondelinquency shall be made
13 only by the State Commission.

14 Such written verified reports required to be submitted by
15 this Section shall be posted by the State Commission in each of
16 its offices in places available for public inspection not
17 later than the day following receipt thereof by the State
18 Commission. The reports so posted shall constitute notice to
19 every manufacturer, importing distributor and distributor of
20 the information contained therein. Actual notice to
21 manufacturers, importing distributors and distributors of the
22 information contained in any such posted reports, however
23 received, shall also constitute notice of such information.

24 The 30-day merchandising credit period allowed by this
25 Section shall commence with the day immediately following the
26 date of invoice and shall include all successive days

1 including Sundays and holidays to and including the 30th
2 successive day.

3 In addition to other methods allowed by law, payment by
4 check or credit card during the period for which merchandising
5 credit may be extended under the provisions of this Section
6 shall be considered payment. All checks received in payment
7 for alcoholic liquor shall be promptly deposited for
8 collection. A post dated check or a check dishonored on
9 presentation for payment shall not be deemed payment.

10 A credit card payment in dispute by a retailer shall not be
11 deemed payment, and the debt uncured for merchandising credit
12 shall be reported as delinquent. Nothing in this Section shall
13 prevent a distributor, self-distributing manufacturer, or
14 importing distributor from assessing a usual and customary
15 transaction fee representative of the actual finance charges
16 incurred for processing a credit card payment. This
17 transaction fee shall be disclosed on the invoice. It shall be
18 considered unlawful for a distributor, importing distributor,
19 or self-distributing manufacturer to waive finance charges for
20 retailers.

21 A retail licensee shall not be deemed to be delinquent in
22 payment for any alleged sale to him of alcoholic liquor when
23 there exists a bona fide dispute between such retailer and a
24 manufacturer, importing distributor or distributor with
25 respect to the amount of indebtedness existing because of such
26 alleged sale. A retail licensee shall not be deemed to be

1 delinquent under this provision and 11 Ill. Adm. Code 100.90
2 until 30 days after the date on which the region in which the
3 retail licensee is located enters Phase 4 of the Governor's
4 Restore Illinois Plan as issued on May 5, 2020.

5 A delinquent retail licensee who engages in the retail
6 liquor business at 2 or more locations shall be deemed to be
7 delinquent with respect to each such location.

8 The license of any person who violates any provision of
9 this Section shall be subject to suspension or revocation in
10 the manner provided by this Act.

11 If any part or provision of this Article or the
12 application thereof to any person or circumstances shall be
13 adjudged invalid by a court of competent jurisdiction, such
14 judgment shall be confined by its operation to the controversy
15 in which it was mentioned and shall not affect or invalidate
16 the remainder of this Article or the application thereof to
17 any other person or circumstance and to this and the
18 provisions of this Article are declared severable.

19 (Source: P.A. 101-631, eff. 6-2-20; 102-8, eff. 6-2-21;
20 102-442, eff. 1-1-22; 102-813, eff. 5-13-22.)

21 (235 ILCS 5/9-12) (from Ch. 43, par. 175.1)

22 Sec. 9-12. Within 10 days after the filing of any petition
23 under this Article, the official with whom the petition is
24 filed shall prepare, ~~in quintuplicate,~~ the report hereinafter
25 prescribed. One copy shall be kept on file in the official's

1 office, and he shall, by registered mail, send two copies to
2 the Secretary of State, one copy to the county clerk and one
3 copy to the person who filed the petition.

4 The official shall make such report substantially in the
5 following form:

6 Report of filing of petition for local option election to
7 be held on in (name of precinct, etc.).

8 Date of filing

9 By whom filed

10 Number of signers

11 Proposal(s) to be voted upon

12 (Official)

13 Immediately upon completion of the canvass of any local
14 option election, the official shall prepare, ~~in quadruplicate,~~
15 a report of the election result as hereinafter prescribed, and
16 shall keep one copy on file in his office and, within 10 days
17 after the canvass, shall, by registered mail, send two copies
18 to the Secretary of State and one copy to the county clerk. The
19 report shall be substantially as follows:

20 Report of local option election held on in (name
21 of precinct, etc.) upon the following proposal(s)

22 Number voting "YES"

23 Number voting "NO"

1 own resources or by contract or otherwise, with other
2 agencies or institutions, facilities and systems for early
3 detection of persons with heart disease or conditions that
4 might lead to heart disease and for referral to those
5 persons' physicians or other appropriate resources for
6 care.

7 (5) Institute and carry on educational programs among
8 physicians, hospitals, public health departments, and the
9 public concerning atherosclerosis, including the
10 dissemination of information and the conducting of
11 educational programs concerning the prevention of
12 atherosclerosis and the methods for the care and treatment
13 of persons suffering from the disease.

14 (Source: P.A. 91-343, eff. 1-1-00.)

15 Section 3-105. The Environmental Protection Act is amended
16 by changing Section 55.6 as follows:

17 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

18 Sec. 55.6. Used Tire Management Fund.

19 (a) There is hereby created in the State Treasury a
20 special fund to be known as the Used Tire Management Fund.
21 There shall be deposited into the Fund all monies received as
22 (1) recovered costs or proceeds from the sale of used tires
23 under Section 55.3 of this Act, (2) repayment of loans from the
24 Used Tire Management Fund, or (3) penalties or punitive

1 damages for violations of this Title, except as provided by
2 subdivision (b) (4) or (b) (4-5) of Section 42.

3 (b) Beginning January 1, 1992, in addition to any other
4 fees required by law, the owner or operator of each site
5 required to be registered or permitted under subsection (d) or
6 (d-5) of Section 55 shall pay to the Agency an annual fee of
7 \$100. Fees collected under this subsection shall be deposited
8 into the Environmental Protection Permit and Inspection Fund.

9 (c) Pursuant to appropriation, moneys up to an amount of
10 \$4 million per fiscal year from the Used Tire Management Fund
11 shall be allocated as follows:

12 (1) 38% shall be available to the Agency for the
13 following purposes, provided that priority shall be given
14 to item (i):

15 (i) To undertake preventive, corrective or removal
16 action as authorized by and in accordance with Section
17 55.3, and to recover costs in accordance with Section
18 55.3.

19 (ii) For the performance of inspection and
20 enforcement activities for used and waste tire sites.

21 (iii) (Blank).

22 (iv) To provide financial assistance to units of
23 local government for the performance of inspecting,
24 investigating and enforcement activities pursuant to
25 subsection (r) of Section 4 at used and waste tire
26 sites.

1 (v) To provide financial assistance for used and
2 waste tire collection projects sponsored by local
3 government or not-for-profit corporations.

4 (vi) For the costs of fee collection and
5 administration relating to used and waste tires, and
6 to accomplish such other purposes as are authorized by
7 this Act and regulations thereunder.

8 (vii) To provide financial assistance to units of
9 local government and private industry for the purposes
10 of:

11 (A) assisting in the establishment of
12 facilities and programs to collect, process, and
13 utilize used and waste tires and tire-derived
14 materials;

15 (B) demonstrating the feasibility of
16 innovative technologies as a means of collecting,
17 storing, processing, and utilizing used and waste
18 tires and tire-derived materials; and

19 (C) applying demonstrated technologies as a
20 means of collecting, storing, processing, and
21 utilizing used and waste tires and tire-derived
22 materials.

23 (2) (Blank).

24 (2.1) For the fiscal year beginning July 1, 2004 and
25 for all fiscal years thereafter, 23% shall be deposited
26 into the General Revenue Fund. Prior to the fiscal year

1 beginning July 1, 2023, such ~~Such~~ transfers are at the
2 direction of the Department of Revenue, and shall be made
3 within 30 days after the end of each quarter. Beginning
4 with the fiscal year beginning July 1, 2023, such
5 transfers are at the direction of the Agency and shall be
6 made within 30 days after the end of each quarter.

7 (3) 25% shall be available to the Illinois Department
8 of Public Health for the following purposes:

9 (A) To investigate threats or potential threats to
10 the public health related to mosquitoes and other
11 vectors of disease associated with the improper
12 storage, handling and disposal of tires, improper
13 waste disposal, or natural conditions.

14 (B) To conduct surveillance and monitoring
15 activities for mosquitoes and other arthropod vectors
16 of disease, and surveillance of animals which provide
17 a reservoir for disease-producing organisms.

18 (C) To conduct training activities to promote
19 vector control programs and integrated pest management
20 as defined in the Vector Control Act.

21 (D) To respond to inquiries, investigate
22 complaints, conduct evaluations and provide technical
23 consultation to help reduce or eliminate public health
24 hazards and nuisance conditions associated with
25 mosquitoes and other vectors.

26 (E) To provide financial assistance to units of

1 local government for training, investigation and
2 response to public nuisances associated with
3 mosquitoes and other vectors of disease.

4 (4) 2% shall be available to the Department of
5 Agriculture for its activities under the Illinois
6 Pesticide Act relating to used and waste tires.

7 (5) 2% shall be available to the Pollution Control
8 Board for administration of its activities relating to
9 used and waste tires.

10 (6) 10% shall be available to the University of
11 Illinois for the Prairie Research Institute to perform
12 research to study the biology, distribution, population
13 ecology, and biosystematics of tire-breeding arthropods,
14 especially mosquitoes, and the diseases they spread.

15 (d) By January 1, 1998, and biennially thereafter, each
16 State agency receiving an appropriation from the Used Tire
17 Management Fund shall report to the Governor and the General
18 Assembly on its activities relating to the Fund.

19 (e) Any monies appropriated from the Used Tire Management
20 Fund, but not obligated, shall revert to the Fund.

21 (f) In administering the provisions of subdivisions (1),
22 (2) and (3) of subsection (c) of this Section, the Agency, the
23 Department of Commerce and Economic Opportunity, and the
24 Illinois Department of Public Health shall ensure that
25 appropriate funding assistance is provided to any municipality
26 with a population over 1,000,000 or to any sanitary district

1 which serves a population over 1,000,000.

2 (g) Pursuant to appropriation, monies in excess of \$4
3 million per fiscal year from the Used Tire Management Fund
4 shall be used as follows:

5 (1) 55% shall be available to the Agency for the
6 following purposes, provided that priority shall be given
7 to subparagraph (A):

8 (A) To undertake preventive, corrective or renewed
9 action as authorized by and in accordance with Section
10 55.3 and to recover costs in accordance with Section
11 55.3.

12 (B) To provide financial assistance to units of
13 local government and private industry for the purposes
14 of:

15 (i) assisting in the establishment of
16 facilities and programs to collect, process, and
17 utilize used and waste tires and tire-derived
18 materials;

19 (ii) demonstrating the feasibility of
20 innovative technologies as a means of collecting,
21 storing, processing, and utilizing used and waste
22 tires and tire-derived materials; and

23 (iii) applying demonstrated technologies as a
24 means of collecting, storing, processing, and
25 utilizing used and waste tires and tire-derived
26 materials.

1 (C) To provide grants to public universities for
2 vector-related research, disease-related research, and
3 for related laboratory-based equipment and field-based
4 equipment.

5 (2) (Blank).

6 (3) For the fiscal year beginning July 1, 2004 and for
7 all fiscal years thereafter, 45% shall be deposited into
8 the General Revenue Fund. Prior to the fiscal year
9 beginning July 1, 2023, such ~~Such~~ transfers are at the
10 direction of the Department of Revenue, and shall be made
11 within 30 days after the end of each quarter. Beginning
12 with the fiscal year beginning July 1, 2023, such
13 transfers are at the direction of the Agency and shall be
14 made within 30 days after the end of each quarter.

15 (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;
16 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
17 8-14-18; 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

18 (615 ILCS 60/Act rep.)

19 Section 3-110. The Des Plaines and Illinois Rivers Act is
20 repealed.

21 Section 3-115. The Minimum Wage Law is amended by changing
22 Section 10 as follows:

23 (820 ILCS 105/10) (from Ch. 48, par. 1010)

1 Sec. 10. (a) The Director shall make and revise
2 administrative regulations, including definitions of terms, as
3 he deems appropriate to carry out the purposes of this Act, to
4 prevent the circumvention or evasion thereof, and to safeguard
5 the minimum wage established by the Act. Regulations governing
6 employment of learners may be issued only after notice and
7 opportunity for public hearing, as provided in subsection (c)
8 of this Section.

9 (b) In order to prevent curtailment of opportunities for
10 employment, avoid undue hardship, and safeguard the minimum
11 wage rate under this Act, the Director may also issue
12 regulations providing for the employment of workers with
13 disabilities at wages lower than the wage rate applicable
14 under this Act, under permits and for such periods of time as
15 specified therein; and providing for the employment of
16 learners at wages lower than the wage rate applicable under
17 this Act. However, such regulation shall not permit lower
18 wages for persons with disabilities on any basis that is
19 unrelated to such person's ability resulting from his
20 disability, and such regulation may be issued only after
21 notice and opportunity for public hearing as provided in
22 subsection (c) of this Section.

23 (c) Prior to the adoption, amendment or repeal of any rule
24 or regulation by the Director under this Act, except
25 regulations which concern only the internal management of the
26 Department of Labor and do not affect any public right

1 provided by this Act, the Director shall give proper notice to
2 persons in any industry or occupation that may be affected by
3 the proposed rule or regulation, and hold a public hearing on
4 his proposed action at which any such affected person, or his
5 duly authorized representative, may attend and testify or
6 present other evidence for or against such proposed rule or
7 regulation. Rules and regulations adopted under this Section
8 shall be filed with the Secretary of State in compliance with
9 "An Act concerning administrative rules", as now or hereafter
10 amended. ~~Such adopted and filed rules and regulations shall~~
11 ~~become effective 10 days after copies thereof have been mailed~~
12 ~~by the Department to persons in industries affected thereby at~~
13 ~~their last known address.~~

14 (d) The commencement of proceedings by any person
15 aggrieved by an administrative regulation issued under this
16 Act does not, unless specifically ordered by the Court,
17 operate as a stay of that administrative regulation against
18 other persons. The Court shall not grant any stay of an
19 administrative regulation unless the person complaining of
20 such regulation files in the Court an undertaking with a
21 surety or sureties satisfactory to the Court for the payment
22 to the employees affected by the regulation, in the event such
23 regulation is affirmed, of the amount by which the
24 compensation such employees are entitled to receive under the
25 regulation exceeds the compensation they actually receive
26 while such stay is in effect.

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INDEX

Statutes amended in order of appearance

20 ILCS 505/34.10 from Ch. 23, par. 5034.10
20 ILCS 505/5b rep.
20 ILCS 801/1-15
20 ILCS 2105/2105-300 was 20 ILCS 2105/61e
20 ILCS 2310/2310-130 was 20 ILCS 2310/55.82
20 ILCS 2605/2605-595
20 ILCS 4005/8.5 rep.
30 ILCS 105/5.991 new
30 ILCS 105/5.992 new
30 ILCS 105/6p-1 from Ch. 127, par. 142p1
30 ILCS 105/6p-8
30 ILCS 105/6z-82
30 ILCS 105/8.16b from Ch. 127, par. 144.16b
30 ILCS 105/5.287 rep.
30 ILCS 105/5.665 rep.
30 ILCS 105/5.730 rep.
30 ILCS 105/5.749 rep.
30 ILCS 105/5.759 rep.
30 ILCS 105/5.823 rep.
30 ILCS 105/6p-2 rep.
30 ILCS 605/7c
210 ILCS 50/3.86
210 ILCS 50/3.116

- 1 210 ILCS 50/3.220
- 2 210 ILCS 50/3.226 rep.
- 3 225 ILCS 728/27 rep.
- 4 305 ILCS 5/12-10 from Ch. 23, par. 12-10
- 5 305 ILCS 75/185-20
- 6 305 ILCS 75/185-25
- 7 415 ILCS 5/55.6a
- 8 415 ILCS 120/40
- 9 425 ILCS 8/45
- 10 510 ILCS 68/5-20
- 11 510 ILCS 68/10-40
- 12 510 ILCS 68/20-30
- 13 510 ILCS 68/25-30
- 14 510 ILCS 68/55-5
- 15 510 ILCS 68/65-5
- 16 510 ILCS 68/90-5
- 17 510 ILCS 68/105-35
- 18 510 ILCS 68/105-55
- 19 510 ILCS 68/105-75
- 20 730 ILCS 5/5-9-1.4 from Ch. 38, par. 1005-9-1.4
- 21 730 ILCS 5/5-9-1.9