

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 Section 3. The Department of Commerce and Economic  
5 Opportunity Law of the Civil Administrative Code of Illinois is  
6 amended by adding Section 605-725 as follows:

7 (20 ILCS 605/605-725 new)

8 Sec. 605-725. Incentive grants for the Metropolitan Pier  
9 and Exposition Authority. The Department and the Metropolitan  
10 Pier and Exposition Authority may enter into grant agreements  
11 to reimburse the Authority for incentives awarded by the  
12 Authority to attract large conventions, meetings, and trade  
13 shows to its facilities. The Department may reimburse the  
14 Authority only for incentives provided in consultation with the  
15 Chicago Convention and Tourism Bureau for conventions,  
16 meetings, or trade shows that (i) the Authority certifies have  
17 registered attendance in excess of 10,000 individuals, (ii) but  
18 for the incentive, would not have used the facilities of the  
19 Authority, and (iii) have been approved by the Chief Executive  
20 Officer of the Authority and the Chairman of the Authority at  
21 the time of the incentive. Reimbursements shall be made from  
22 amounts appropriated to the Department from the Metropolitan  
23 Pier and Exposition Authority Incentive Fund for those

1 purposes.

2 Section 5. The State Finance Act is amended by changing  
3 Section 8.25f and by adding Section 5.719 as follows:

4 (30 ILCS 105/5.719 new)

5 Sec. 5.719. The Metropolitan Pier and Exposition Authority  
6 Incentive Fund.

7 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

8 Sec. 8.25f. McCormick Place Expansion Project Fund.

9 (a) Deposits. The following amounts shall be deposited into  
10 the McCormick Place Expansion Project Fund in the State  
11 Treasury: (i) the moneys required to be deposited into the Fund  
12 under Section 9 of the Use Tax Act, Section 9 of the Service  
13 Occupation Tax Act, Section 9 of the Service Use Tax Act, and  
14 Section 3 of the Retailers' Occupation Tax Act and (ii) the  
15 moneys required to be deposited into the Fund under Section 13  
16 of the Metropolitan Pier and Exposition Authority Act.  
17 Notwithstanding the foregoing, the maximum amount that may be  
18 deposited into the McCormick Place Expansion Project Fund from  
19 item (i) shall not exceed the Total Deposit ~~following~~ amounts  
20 with respect to the following fiscal years:

		Total
	Fiscal Year	Deposit
22	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023 <del>and</del>	275,000,000
5	<u>2024</u>	<u>275,000,000</u>
6	<u>2025</u>	<u>275,000,000</u>
7	<u>2026</u>	<u>287,000,000</u>
8	<u>2027</u>	<u>303,000,000</u>
9	<u>2028</u>	<u>320,000,000</u>
10	<u>2029</u>	<u>337,000,000</u>
11	<u>2030 and</u>	<u>350,000,000</u>

12 each fiscal year thereafter  
13 that bonds are outstanding  
14 under Section 13.2 of the  
15 Metropolitan Pier and Exposition  
16 Authority Act, but not after  
17 fiscal year 2050 ~~2042~~.

18 Provided that all amounts deposited in the Fund and  
19 requested in the Authority's certificate have been paid to the  
20 Authority, all amounts remaining in the McCormick Place  
21 Expansion Project Fund on the last day of any month shall be  
22 transferred to the General Revenue Fund.

23 (b) Authority certificate. Beginning with fiscal year 1994  
24 and continuing for each fiscal year thereafter, the Chairman of  
25 the Metropolitan Pier and Exposition Authority shall annually  
26 certify to the State Comptroller and the State Treasurer the

1 amount necessary and required, during the fiscal year with  
2 respect to which the certification is made, to pay the debt  
3 service requirements (including amounts to be paid with respect  
4 to arrangements to provide additional security or liquidity) on  
5 all outstanding bonds and notes, including refunding bonds,  
6 (collectively referred to as "bonds") in an amount issued by  
7 the Authority pursuant to Section 13.2 of the Metropolitan Pier  
8 and Exposition Authority Act. The certificate may be amended  
9 from time to time as necessary.

10 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

11 Section 10. The Use Tax Act is amended by changing Section  
12 9 as follows:

13 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

14 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
15 and trailers that are required to be registered with an agency  
16 of this State, each retailer required or authorized to collect  
17 the tax imposed by this Act shall pay to the Department the  
18 amount of such tax (except as otherwise provided) at the time  
19 when he is required to file his return for the period during  
20 which such tax was collected, less a discount of 2.1% prior to  
21 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
22 per calendar year, whichever is greater, which is allowed to  
23 reimburse the retailer for expenses incurred in collecting the  
24 tax, keeping records, preparing and filing returns, remitting

1 the tax and supplying data to the Department on request. In the  
2 case of retailers who report and pay the tax on a transaction  
3 by transaction basis, as provided in this Section, such  
4 discount shall be taken with each such tax remittance instead  
5 of when such retailer files his periodic return. A retailer  
6 need not remit that part of any tax collected by him to the  
7 extent that he is required to remit and does remit the tax  
8 imposed by the Retailers' Occupation Tax Act, with respect to  
9 the sale of the same property.

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

20 Except as provided in this Section, on or before the  
21 twentieth day of each calendar month, such retailer shall file  
22 a return for the preceding calendar month. Such return shall be  
23 filed on forms prescribed by the Department and shall furnish  
24 such information as the Department may reasonably require.

25 The Department may require returns to be filed on a  
26 quarterly basis. If so required, a return for each calendar

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

6 1. The name of the seller;

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

10 3. The total amount of taxable receipts received by him  
11 during the preceding calendar month from sales of tangible  
12 personal property by him during such preceding calendar  
13 month, including receipts from charge and time sales, but  
14 less all 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 If a taxpayer fails to sign a return within 30 days after  
22 the proper notice and demand for signature by the Department,  
23 the return shall be considered valid and any amount shown to be  
24 due on the return shall be deemed assessed.

25 Beginning October 1, 1993, a taxpayer who has an average  
26 monthly tax liability of \$150,000 or more shall make all

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

24 Before August 1 of each year beginning in 1993, the  
25 Department shall notify all taxpayers required to make payments  
26 by electronic funds transfer. All taxpayers required to make



1 payments by electronic funds transfer shall make those payments  
2 for a minimum of one year beginning on October 1.

3 Any taxpayer not required to make payments by electronic  
4 funds transfer may make payments by electronic funds transfer  
5 with the permission of the Department.

6 All taxpayers required to make payment by electronic funds  
7 transfer and any taxpayers authorized to voluntarily make  
8 payments by electronic funds transfer shall make those payments  
9 in the manner authorized by the Department.

10 The Department shall adopt such rules as are necessary to  
11 effectuate a program of electronic funds transfer and the  
12 requirements of this Section.

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

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

1 the month or 25% of the taxpayer's liability for the same  
2 calendar month of the preceding year. If the month during which  
3 such tax liability is incurred begins on or after January 1,  
4 1989, and prior to January 1, 1996, each payment shall be in an  
5 amount equal to 22.5% of the taxpayer's actual liability for  
6 the month or 25% of the taxpayer's liability for the same  
7 calendar month of the preceding year or 100% of the taxpayer's  
8 actual liability for the quarter monthly reporting period. The  
9 amount of such quarter monthly payments shall be credited  
10 against the final tax liability of the taxpayer's return for  
11 that month. Before October 1, 2000, once applicable, the  
12 requirement of the making of quarter monthly payments to the  
13 Department shall continue until such taxpayer's average  
14 monthly liability to the Department during the preceding 4  
15 complete calendar quarters (excluding the month of highest  
16 liability and the month of lowest liability) is less than  
17 \$9,000, or until such taxpayer's average monthly liability to  
18 the Department as computed for each calendar quarter of the 4  
19 preceding complete calendar quarter period is less than  
20 \$10,000. However, if a taxpayer can show the Department that a  
21 substantial change in the taxpayer's business has occurred  
22 which causes the taxpayer to anticipate that his average  
23 monthly tax liability for the reasonably foreseeable future  
24 will fall below the \$10,000 threshold stated above, then such  
25 taxpayer may petition the Department for change in such  
26 taxpayer's reporting status. On and after October 1, 2000, once

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

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

3 If any such payment provided for in this Section exceeds  
4 the taxpayer's liabilities under this Act, the Retailers'  
5 Occupation Tax Act, the Service Occupation Tax Act and the  
6 Service Use Tax Act, as shown by an original monthly return,  
7 the Department shall issue to the taxpayer a credit memorandum  
8 no later than 30 days after the date of payment, which  
9 memorandum may be submitted by the taxpayer to the Department  
10 in payment of tax liability subsequently to be remitted by the  
11 taxpayer to the Department or be assigned by the taxpayer to a  
12 similar taxpayer under this Act, the Retailers' Occupation Tax  
13 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
14 in accordance with reasonable rules and regulations to be  
15 prescribed by the Department, except that if such excess  
16 payment is shown on an original monthly return and is made  
17 after December 31, 1986, no credit memorandum shall be issued,  
18 unless requested by the taxpayer. If no such request is made,  
19 the taxpayer may credit such excess payment against tax  
20 liability subsequently to be remitted by the taxpayer to the  
21 Department under this Act, the Retailers' Occupation Tax Act,  
22 the Service Occupation Tax Act or the Service Use Tax Act, in  
23 accordance with reasonable rules and regulations prescribed by  
24 the Department. If the Department subsequently determines that  
25 all or any part of the credit taken was not actually due to the  
26 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall

1 be reduced by 2.1% or 1.75% of the difference between the  
2 credit taken and that actually due, and the taxpayer shall be  
3 liable for penalties and interest on such difference.

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

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

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

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a retailer may file his return, in the  
26 case of any retailer who ceases to engage in a kind of business

1 which makes him responsible for filing returns under this Act,  
2 such retailer shall file a final return under this Act with the  
3 Department not more than one month after discontinuing such  
4 business.

5 In addition, with respect to motor vehicles, watercraft,  
6 aircraft, and trailers that are required to be registered with  
7 an agency of this State, every retailer selling this kind of  
8 tangible personal property shall file, with the Department,  
9 upon a form to be prescribed and supplied by the Department, a  
10 separate return for each such item of tangible personal  
11 property which the retailer sells, except that if, in the same  
12 transaction, (i) a retailer of aircraft, watercraft, motor  
13 vehicles or trailers transfers more than one aircraft,  
14 watercraft, motor vehicle or trailer to another aircraft,  
15 watercraft, motor vehicle or trailer retailer for the purpose  
16 of resale or (ii) a retailer of aircraft, watercraft, motor  
17 vehicles, or trailers transfers more than one aircraft,  
18 watercraft, motor vehicle, or trailer to a purchaser for use as  
19 a qualifying rolling stock as provided in Section 3-55 of this  
20 Act, then that seller may report the transfer of all the  
21 aircraft, watercraft, motor vehicles or trailers involved in  
22 that transaction to the Department on the same uniform  
23 invoice-transaction reporting return form. For purposes of  
24 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
25 watercraft as defined in Section 3-2 of the Boat Registration  
26 and Safety Act, a personal watercraft, or any boat equipped

1 with an inboard motor.

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

23 The transaction reporting return in the case of watercraft  
24 and aircraft must show the name and address of the seller; the  
25 name and address of the purchaser; the amount of the selling  
26 price including the amount allowed by the retailer for



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

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

25 With each such transaction reporting return, the retailer  
26 shall remit the proper amount of tax due (or shall submit

1 satisfactory evidence that the sale is not taxable if that is  
2 the case), to the Department or its agents, whereupon the  
3 Department shall issue, in the purchaser's name, a tax receipt  
4 (or a certificate of exemption if the Department is satisfied  
5 that the particular sale is tax exempt) which such purchaser  
6 may submit to the agency with which, or State officer with  
7 whom, he must title or register the tangible personal property  
8 that is involved (if titling or registration is required) in  
9 support of such purchaser's application for an Illinois  
10 certificate or other evidence of title or registration to such  
11 tangible personal property.

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

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

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

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

1 purchaser.

2 Any retailer filing a return under this Section shall also  
3 include (for the purpose of paying tax thereon) the total tax  
4 covered by such return upon the selling price of tangible  
5 personal property purchased by him at retail from a retailer,  
6 but as to which the tax imposed by this Act was not collected  
7 from the retailer filing such return, and such retailer shall  
8 remit the amount of such tax to the Department when filing such  
9 return.

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

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

21 Beginning January 1, 1990, each month the Department shall  
22 pay into the State and Local Sales Tax Reform Fund, a special  
23 fund in the State Treasury which is hereby created, the net  
24 revenue realized for the preceding month from the 1% tax on  
25 sales of food for human consumption which is to be consumed off  
26 the premises where it is sold (other than alcoholic beverages,

1 soft drinks and food which has been prepared for immediate  
2 consumption) and prescription and nonprescription medicines,  
3 drugs, medical appliances and insulin, urine testing  
4 materials, syringes and needles used by diabetics.

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

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

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

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

1 the selling price of tangible personal property which is  
2 purchased outside Illinois at retail from a retailer and which  
3 is titled or registered by an agency of this State's  
4 government.

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

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

1 aggregate of the moneys deposited in the Build Illinois Bond  
2 Account in the Build Illinois Fund in such month shall be less  
3 than the amount required to be transferred in such month from  
4 the Build Illinois Bond Account to the Build Illinois Bond  
5 Retirement and Interest Fund pursuant to Section 13 of the  
6 Build Illinois Bond Act, an amount equal to such deficiency  
7 shall be immediately paid from other moneys received by the  
8 Department pursuant to the Tax Acts to the Build Illinois Fund;  
9 provided, however, that any amounts paid to the Build Illinois  
10 Fund in any fiscal year pursuant to this sentence shall be  
11 deemed to constitute payments pursuant to clause (b) of the  
12 preceding sentence and shall reduce the amount otherwise  
13 payable for such fiscal year pursuant to clause (b) of the  
14 preceding sentence. The moneys received by the Department  
15 pursuant to this Act and required to be deposited into the  
16 Build Illinois Fund are subject to the pledge, claim and charge  
17 set forth in Section 12 of the Build Illinois Bond 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 annual certificate  
22 of the Chairman of the Metropolitan Pier and Exposition  
23 Authority provided under Section 8.25f of the State Finance  
24 Act, but not in excess of the sums designated as "Total  
25 Deposit", shall be deposited in the aggregate from collections  
26 under Section 9 of the Use Tax Act, Section 9 of the Service



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

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

1	2013	161,000,000
2	2014	170,000,000
3	2015	179,000,000
4	2016	189,000,000
5	2017	199,000,000
6	2018	210,000,000
7	2019	221,000,000
8	2020	233,000,000
9	2021	246,000,000
10	2022	260,000,000
11	2023 <del>and</del>	275,000,000
12	<u>2024</u>	<u>275,000,000</u>
13	<u>2025</u>	<u>275,000,000</u>
14	<u>2026</u>	<u>287,000,000</u>
15	<u>2027</u>	<u>303,000,000</u>
16	<u>2028</u>	<u>320,000,000</u>
17	<u>2029</u>	<u>337,000,000</u>
18	<u>2030 and</u>	<u>350,000,000</u>

19           each fiscal year  
20           thereafter that bonds  
21           are outstanding under  
22           Section 13.2 of the  
23           Metropolitan Pier and  
24           Exposition Authority Act,  
25           but not after fiscal year 2050 ~~2042~~.

26           Beginning July 20, 1993 and in each month of each fiscal

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

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 July 1, 1993, the Department shall each  
17 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
18 the net revenue realized for the preceding month from the 6.25%  
19 general rate on the selling price of tangible personal  
20 property.

21 Subject to payment of amounts into the Build Illinois Fund  
22 and the McCormick Place Expansion Project Fund pursuant to the  
23 preceding paragraphs or in any amendments thereto hereafter  
24 enacted, beginning with the receipt of the first report of  
25 taxes paid by an eligible business and continuing for a 25-year  
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the  
2 6.25% general rate on the selling price of Illinois-mined coal  
3 that was sold to an eligible business. For purposes of this  
4 paragraph, the term "eligible business" means a new electric  
5 generating facility certified pursuant to Section 605-332 of  
6 the Department of Commerce and Economic Opportunity Law of the  
7 Civil Administrative Code of Illinois.

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

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

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

25 For greater simplicity of administration, manufacturers,  
26 importers and wholesalers whose products are sold at retail in

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

6 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

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

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

10 Sec. 9. Each serviceman required or authorized to collect  
11 the tax herein imposed shall pay to the Department the amount  
12 of such tax (except as otherwise provided) at the time when he  
13 is required to file his return for the period during which such  
14 tax was collected, less a discount of 2.1% prior to January 1,  
15 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
16 year, whichever is greater, which is allowed to reimburse the  
17 serviceman for expenses incurred in collecting the tax, keeping  
18 records, preparing and filing returns, remitting the tax and  
19 supplying data to the Department on request. A serviceman need  
20 not remit that part of any tax collected by him to the extent  
21 that he is required to pay and does pay the tax imposed by the  
22 Service Occupation Tax Act with respect to his sale of service  
23 involving the incidental transfer by him of the same property.

24 Except as provided hereinafter in this Section, on or

1 before the twentieth day of each calendar month, such  
2 serviceman shall file a return for the preceding calendar month  
3 in accordance with reasonable Rules and Regulations to be  
4 promulgated by the Department. Such return shall be filed on a  
5 form prescribed by the Department and shall contain such  
6 information as the Department may reasonably require.

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 business as a serviceman in this State;
- 17 3. The total amount of taxable receipts received by him  
18 during the preceding calendar month, including receipts  
19 from charge and time sales, but less all deductions allowed  
20 by law;
- 21 4. The amount of credit provided in Section 2d of this  
22 Act;
- 23 5. The amount of tax due;
- 24 5-5. The signature of the taxpayer; and
- 25 6. Such other reasonable information as the Department  
26 may require.

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

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

1 Section 2505-210 of the Department of Revenue Law shall make  
2 all payments required by rules of the Department by electronic  
3 funds transfer.

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

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

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

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

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



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

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

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

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

20 Where a serviceman collects the tax with respect to the  
21 selling price of property which he sells and the purchaser  
22 thereafter returns such property and the serviceman refunds the  
23 selling price thereof to the purchaser, such serviceman shall  
24 also refund, to the purchaser, the tax so collected from the  
25 purchaser. When filing his return for the period in which he  
26 refunds such tax to the purchaser, the serviceman may deduct

1 the amount of the tax so refunded by him to the purchaser from  
2 any other Service Use Tax, Service Occupation Tax, retailers'  
3 occupation tax or use tax which such serviceman may be required  
4 to pay or remit to the Department, as shown by such return,  
5 provided that the amount of the tax to be deducted shall  
6 previously have been remitted to the Department by such  
7 serviceman. If the serviceman shall not previously have  
8 remitted the amount of such tax to the Department, he shall be  
9 entitled to no deduction hereunder upon refunding such tax to  
10 the purchaser.

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

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

22 Where the serviceman has more than one business registered  
23 with the Department under separate registration hereunder,  
24 such serviceman shall not file each return that is due as a  
25 single return covering all such registered businesses, but  
26 shall file separate returns for each such registered business.

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

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

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

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

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

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

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

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

	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000

1	2022	260,000,000
2	2023 <del>and</del>	275,000,000
3	<u>2024</u>	<u>275,000,000</u>
4	<u>2025</u>	<u>275,000,000</u>
5	<u>2026</u>	<u>287,000,000</u>
6	<u>2027</u>	<u>303,000,000</u>
7	<u>2028</u>	<u>320,000,000</u>
8	<u>2029</u>	<u>337,000,000</u>
9	<u>2030 and</u>	<u>350,000,000</u>

10           each fiscal year  
11           thereafter that bonds  
12           are outstanding under  
13           Section 13.2 of the  
14           Metropolitan Pier and  
15           Exposition Authority Act,  
16           but not after fiscal  
17           year 2050 ~~2042~~.

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



1 shall be deposited into the McCormick Place Expansion Project  
2 Fund, until the full amount requested for the fiscal year, but  
3 not in excess of the amount specified above as "Total Deposit",  
4 has been deposited.

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, the Department shall each  
9 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
10 the net revenue realized for the preceding month from the 6.25%  
11 general rate on the selling price of tangible personal  
12 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 25-year  
18 period, the Department shall each month pay into the Energy  
19 Infrastructure Fund 80% of the net revenue realized from the  
20 6.25% general rate on the selling price of Illinois-mined coal  
21 that was sold to an eligible business. For purposes of this  
22 paragraph, the term "eligible business" means a new electric  
23 generating facility certified pursuant to Section 605-332 of  
24 the Department of Commerce and Economic Opportunity Law of the  
25 Civil Administrative Code of Illinois.

26 All remaining moneys received by the Department pursuant to

1 this Act shall be paid into the General Revenue Fund of the  
2 State Treasury.

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

10 Net revenue realized for a month shall be the revenue  
11 collected by the State pursuant to this Act, less the amount  
12 paid out during that month as refunds to taxpayers for  
13 overpayment of liability.

14 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

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

17 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

18 Sec. 9. Each serviceman required or authorized to collect  
19 the tax herein imposed shall pay to the Department the amount  
20 of such tax at the time when he is required to file his return  
21 for the period during which such tax was collectible, less a  
22 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
23 after January 1, 1990, or \$5 per calendar year, whichever is  
24 greater, which is allowed to reimburse the serviceman for

1 expenses incurred in collecting the tax, keeping records,  
2 preparing and filing returns, remitting the tax and supplying  
3 data to the Department on request.

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

12 Except as provided hereinafter in this Section, on or  
13 before the twentieth day of each calendar month, such  
14 serviceman shall file a return for the preceding calendar month  
15 in accordance with reasonable rules and regulations to be  
16 promulgated by the Department of Revenue. Such return shall be  
17 filed on a form prescribed by the Department and shall contain  
18 such information as the Department may reasonably require.

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

26 1. The name of the seller;

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

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

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

9           5. The amount of tax due;

10          5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 Beginning January 1, 1990, each month the Department shall



1 pay into the Local Government Tax Fund the revenue realized for  
2 the preceding month from the 1% tax on sales of food for human  
3 consumption which is to be consumed off the premises where it  
4 is sold (other than alcoholic beverages, soft drinks and food  
5 which has been prepared for immediate consumption) and  
6 prescription and nonprescription medicines, drugs, medical  
7 appliances and insulin, urine testing materials, syringes and  
8 needles used by diabetics.

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

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

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

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

25 Of the remainder of the moneys received by the Department  
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

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

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

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

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

25

Fiscal Year	Total Deposit
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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	246,000,000
4	2022	260,000,000
5	2023 <del>and</del>	275,000,000
6	<u>2024</u>	<u>275,000,000</u>
7	<u>2025</u>	<u>275,000,000</u>
8	<u>2026</u>	<u>287,000,000</u>
9	<u>2027</u>	<u>303,000,000</u>
10	<u>2028</u>	<u>320,000,000</u>
11	<u>2029</u>	<u>337,000,000</u>
12	<u>2030 and</u>	<u>350,000,000</u>

13           each fiscal year  
14           thereafter that bonds  
15           are outstanding under  
16           Section 13.2 of the  
17           Metropolitan Pier and  
18           Exposition Authority Act,  
19           but not after fiscal year 2050 ~~2042~~.

20           Beginning July 20, 1993 and in each month of each fiscal  
21           year thereafter, one-eighth of the amount requested in the  
22           annual certificate of the Chairman of the Metropolitan Pier and  
23           Exposition Authority for that fiscal year, less the amount  
24           deposited into the McCormick Place Expansion Project Fund by  
25           the State Treasurer in the respective month under subsection  
26           (g) of Section 13 of the Metropolitan Pier and Exposition

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

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, the Department shall each  
11 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
12 the net revenue realized for the preceding month from the 6.25%  
13 general rate on the selling price of tangible personal  
14 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 25-year  
20 period, the Department shall each month pay into the Energy  
21 Infrastructure Fund 80% of the net revenue realized from the  
22 6.25% general rate on the selling price of Illinois-mined coal  
23 that was sold to an eligible business. For purposes of this  
24 paragraph, the term "eligible business" means a new electric  
25 generating facility certified pursuant to Section 605-332 of  
26 the Department of Commerce and Economic Opportunity Law of the

1 Civil Administrative Code of Illinois.

2 Remaining moneys received by the Department pursuant to  
3 this Act shall be paid into the General Revenue Fund of the  
4 State Treasury.

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



1 provided for in this Section.

2 If the annual information return required by this Section  
3 is not filed when and as required, the taxpayer shall be liable  
4 as follows:

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

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

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

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

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

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

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

20           (Source: P.A. 93-24, eff. 6-20-03; 93-840, eff. 7-30-04;  
21 94-1074, eff. 12-26-06.)

22           Section 25. The Retailers' Occupation Tax Act is amended by  
23 changing Section 3 as follows:

24           (35 ILCS 120/3) (from Ch. 120, par. 442)

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

6           1. The name of the seller;

7           2. His residence address and the address of his  
8 principal place of business and the address of the  
9 principal place of business (if that is a different  
10 address) from which he engages in the business of selling  
11 tangible personal property at retail in this State;

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

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

22           5. Deductions allowed by law;

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

26           7. The amount of credit provided in Section 2d of this

1 Act;

2 8. The amount of tax due;

3 9. The signature of the taxpayer; and

4 10. Such other reasonable information as the  
5 Department may require.

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

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

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

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

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

15 1. The name of the seller;

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

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

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

26 5. The amount of tax due; and

1           6. Such other reasonable information as the Department  
2           may require.

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

17          Beginning on October 1, 2003, every distributor, importing  
18          distributor, and manufacturer of alcoholic liquor as defined in  
19          the Liquor Control Act of 1934, shall file a statement with the  
20          Department of Revenue, no later than the 10th day of the month  
21          for the preceding month during which transactions occurred, by  
22          electronic means, showing the total amount of gross receipts  
23          from the sale of alcoholic liquor sold or distributed during  
24          the preceding month to purchasers; identifying the purchaser to  
25          whom it was sold or distributed; the purchaser's tax  
26          registration number; and such other information reasonably

1 required by the Department. A distributor, importing  
2 distributor, or manufacturer of alcoholic liquor must  
3 personally deliver, mail, or provide by electronic means to  
4 each retailer listed on the monthly statement a report  
5 containing a cumulative total of that distributor's, importing  
6 distributor's, or manufacturer's total sales of alcoholic  
7 liquor to that retailer no later than the 10th day of the month  
8 for the preceding month during which the transaction occurred.  
9 The distributor, importing distributor, or manufacturer shall  
10 notify the retailer as to the method by which the distributor,  
11 importing distributor, or manufacturer will provide the sales  
12 information. If the retailer is unable to receive the sales  
13 information by electronic means, the distributor, importing  
14 distributor, or manufacturer shall furnish the sales  
15 information by personal delivery or by mail. For purposes of  
16 this paragraph, the term "electronic means" includes, but is  
17 not limited to, the use of a secure Internet website, e-mail,  
18 or facsimile.

19 If a total amount of less than \$1 is payable, refundable or  
20 creditable, such amount shall be disregarded if it is less than  
21 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

26 Any taxpayer not required to make payments by electronic



1 funds transfer may make payments by electronic funds transfer  
2 with the permission of the Department.

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

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

10 Any amount which is required to be shown or reported on any  
11 return or other document under this Act shall, if such amount  
12 is not a whole-dollar amount, be increased to the nearest  
13 whole-dollar amount in any case where the fractional part of a  
14 dollar is 50 cents or more, and decreased to the nearest  
15 whole-dollar amount where the fractional part of a dollar is  
16 less than 50 cents.

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

1 January 20 of the following year.

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

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

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

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

23 In addition, with respect to motor vehicles, watercraft,  
24 aircraft, and trailers that are required to be registered with  
25 an agency of this State, every retailer selling this kind of  
26 tangible personal property shall file, with the Department,

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

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

1 to file returns on an annual basis.

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

23 The transaction reporting return in the case of watercraft  
24 or aircraft must show the name and address of the seller; the  
25 name and address of the purchaser; the amount of the selling  
26 price including the amount allowed by the retailer for

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

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

25 With each such transaction reporting return, the retailer  
26 shall remit the proper amount of tax due (or shall submit

1 satisfactory evidence that the sale is not taxable if that is  
2 the case), to the Department or its agents, whereupon the  
3 Department shall issue, in the purchaser's name, a use tax  
4 receipt (or a certificate of exemption if the Department is  
5 satisfied that the particular sale is tax exempt) which such  
6 purchaser may submit to the agency with which, or State officer  
7 with whom, he must title or register the tangible personal  
8 property that is involved (if titling or registration is  
9 required) in support of such purchaser's application for an  
10 Illinois certificate or other evidence of title or registration  
11 to such tangible personal property.

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

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

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

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

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

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

1 the limited liability company.

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

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



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

1 payment shall be in an amount equal to 22.5% of the taxpayer's  
2 actual liability for the month or 26.25% of the taxpayer's  
3 liability for the same calendar month of the preceding year. If  
4 the month during which such tax liability is incurred begins on  
5 or after January 1, 1988, and prior to January 1, 1989, or  
6 begins on or after January 1, 1996, each payment shall be in an  
7 amount equal to 22.5% of the taxpayer's actual liability for  
8 the month or 25% of the taxpayer's liability for the same  
9 calendar month of the preceding year. If the month during which  
10 such tax liability is incurred begins on or after January 1,  
11 1989, and prior to January 1, 1996, each payment shall be in an  
12 amount equal to 22.5% of the taxpayer's actual liability for  
13 the month or 25% of the taxpayer's liability for the same  
14 calendar month of the preceding year or 100% of the taxpayer's  
15 actual liability for the quarter monthly reporting period. The  
16 amount of such quarter monthly payments shall be credited  
17 against the final tax liability of the taxpayer's return for  
18 that month. Before October 1, 2000, once applicable, the  
19 requirement of the making of quarter monthly payments to the  
20 Department by taxpayers having an average monthly tax liability  
21 of \$10,000 or more as determined in the manner provided above  
22 shall continue until such taxpayer's average monthly liability  
23 to 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 a 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 by  
11 taxpayers having an average monthly tax liability of \$20,000 or  
12 more as determined in the manner provided above shall continue  
13 until such taxpayer's average monthly liability to the  
14 Department during the preceding 4 complete calendar quarters  
15 (excluding the month of highest liability and the month of  
16 lowest liability) is less than \$19,000 or until such taxpayer's  
17 average monthly liability to the Department as computed for  
18 each calendar quarter of the 4 preceding complete calendar  
19 quarter period is less than \$20,000. However, if a taxpayer can  
20 show the Department that a substantial change in the taxpayer's  
21 business has occurred which causes the taxpayer to anticipate  
22 that his average monthly tax liability for the reasonably  
23 foreseeable future will fall below the \$20,000 threshold stated  
24 above, then such taxpayer may petition the Department for a  
25 change in such taxpayer's reporting status. The Department  
26 shall change such taxpayer's reporting status unless it finds

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

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

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

24 The provisions of this paragraph apply on and after October  
25 1, 2001. Without regard to whether a taxpayer is required to  
26 make quarter monthly payments as specified above, any taxpayer

1 who is required by Section 2d of this Act to collect and remit  
2 prepaid taxes and has collected prepaid taxes that average in  
3 excess of \$20,000 per month during the preceding 4 complete  
4 calendar quarters shall file a return with the Department as  
5 required by Section 2f and shall make payments to the  
6 Department on or before the 7th, 15th, 22nd and last day of the  
7 month during which the liability is incurred. Each payment  
8 shall be in an amount equal to 22.5% of the taxpayer's actual  
9 liability for the month or 25% of the taxpayer's liability for  
10 the same calendar month of the preceding year. The amount of  
11 the quarter monthly payments shall be credited against the  
12 final tax liability of the taxpayer's return for that month  
13 filed under this Section or Section 2f, as the case may be.  
14 Once applicable, the requirement of the making of quarter  
15 monthly payments to the Department pursuant to this paragraph  
16 shall continue until the taxpayer's average monthly prepaid tax  
17 collections during the preceding 4 complete calendar quarters  
18 (excluding the month of highest liability and the month of  
19 lowest liability) is less than \$19,000 or until such taxpayer's  
20 average monthly liability to the Department as computed for  
21 each calendar quarter of the 4 preceding complete calendar  
22 quarters is less than \$20,000. If any such quarter monthly  
23 payment is not paid at the time or in the amount required, the  
24 taxpayer shall be liable for penalties and interest on such  
25 difference, except insofar as the taxpayer has previously made  
26 payments for that month in excess of the minimum payments

1 previously due.

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

24       If a retailer of motor fuel is entitled to a credit under  
25 Section 2d of this Act which exceeds the taxpayer's liability  
26 to the Department under this Act for the month which the

1 taxpayer is filing a return, the Department shall issue the  
2 taxpayer a credit memorandum for the excess.

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

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

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

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

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



1 pay into the Local Government Tax Fund 80% of the net revenue  
2 realized for the preceding month from the 1.25% rate on the  
3 selling price of motor fuel and gasohol.

4 Of the remainder of the moneys received by the Department  
5 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
6 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
7 and after July 1, 1989, 3.8% thereof shall be paid into the  
8 Build Illinois Fund; provided, however, that if in any fiscal  
9 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
10 may be, of the moneys received by the Department and required  
11 to be paid into the Build Illinois Fund pursuant to this Act,  
12 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
13 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
14 being hereinafter called the "Tax Acts" and such aggregate of  
15 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
16 called the "Tax Act Amount", and (2) the amount transferred to  
17 the Build Illinois Fund from the State and Local Sales Tax  
18 Reform Fund shall be less than the Annual Specified Amount (as  
19 hereinafter defined), an amount equal to the difference shall  
20 be immediately paid into the Build Illinois Fund from other  
21 moneys received by the Department pursuant to the Tax Acts; the  
22 "Annual Specified Amount" means the amounts specified below for  
23 fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000

1	1988	\$80,480,000
2	1989	\$88,510,000
3	1990	\$115,330,000
4	1991	\$145,470,000
5	1992	\$182,730,000
6	1993	\$206,520,000;

7 and means the Certified Annual Debt Service Requirement (as  
8 defined in Section 13 of the Build Illinois Bond Act) or the  
9 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
10 each fiscal year thereafter; and further provided, that if on  
11 the last business day of any month the sum of (1) the Tax Act  
12 Amount required to be deposited into the Build Illinois Bond  
13 Account in the Build Illinois Fund during such month and (2)  
14 the amount transferred to the Build Illinois Fund from the  
15 State and Local Sales Tax Reform Fund shall have been less than  
16 1/12 of the Annual Specified Amount, 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 in no event shall the  
20 payments required under the preceding proviso result in  
21 aggregate payments into the Build Illinois Fund pursuant to  
22 this clause (b) for any fiscal year in excess of the greater of  
23 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
24 such fiscal year. The amounts payable into the Build Illinois  
25 Fund under clause (b) of the first sentence in this paragraph  
26 shall be payable only until such time as the aggregate amount

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

1 into the Build Illinois Fund are subject to the pledge, claim  
2 and charge set forth in Section 12 of the Build Illinois Bond  
3 Act.

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

	Fiscal Year	Total Deposit
16		
17	1993	\$0
18	1994	53,000,000
19	1995	58,000,000
20	1996	61,000,000
21	1997	64,000,000
22	1998	68,000,000
23	1999	71,000,000
24	2000	75,000,000
25	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023 <del>and</del>	275,000,000
23	<u>2024</u>	<u>275,000,000</u>
24	<u>2025</u>	<u>275,000,000</u>
25	<u>2026</u>	<u>287,000,000</u>
26	<u>2027</u>	<u>303,000,000</u>

1	<u>2028</u>	<u>320,000,000</u>
2	<u>2029</u>	<u>337,000,000</u>
3	<u>2030 and</u>	<u>350,000,000</u>

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2050 ~~2042~~.

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

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

1 enacted, beginning July 1, 1993, the Department shall each  
2 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
3 the net revenue realized for the preceding month from the 6.25%  
4 general rate on the selling price of tangible personal  
5 property.

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

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

25 The Department may, upon separate written notice to a  
26 taxpayer, require the taxpayer to prepare and file with the

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

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

- 25 (i) Until January 1, 1994, the taxpayer shall be liable  
26 for a penalty equal to 1/6 of 1% of the tax due from such



1 taxpayer under this Act during the period to be covered by  
2 the annual return for each month or fraction of a month  
3 until such return is filed as required, the penalty to be  
4 assessed and collected in the same manner as any other  
5 penalty provided for in this Act.

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

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

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

21 As soon as possible after the first day of each month, upon  
22 certification of the Department of Revenue, the Comptroller  
23 shall order transferred and the Treasurer shall transfer from  
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
25 equal to 1.7% of 80% of the net revenue realized under this Act  
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

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

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

1 Any person who fails to file a report required by this Section  
2 commits a business offense and is subject to a fine not to  
3 exceed \$250.

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

24 (Source: P.A. 94-1074, eff. 12-26-06; 95-331, eff. 8-21-07.)

25 Section 30. The Metropolitan Pier and Exposition Authority

1 Act is amended by changing Sections 5, 13, and 13.2 as follows:

2 (70 ILCS 210/5) (from Ch. 85, par. 1225)

3 Sec. 5. The Metropolitan Pier and Exposition Authority  
4 shall also have the following rights and powers:

5 (a) To accept from Chicago Park Fair, a corporation, an  
6 assignment of whatever sums of money it may have received  
7 from the Fair and Exposition Fund, allocated by the  
8 Department of Agriculture of the State of Illinois, and  
9 Chicago Park Fair is hereby authorized to assign, set over  
10 and transfer any of those funds to the Metropolitan Pier  
11 and Exposition Authority. The Authority has the right and  
12 power hereafter to receive sums as may be distributed to it  
13 by the Department of Agriculture of the State of Illinois  
14 from the Fair and Exposition Fund pursuant to the  
15 provisions of Sections 5, 6i, and 28 of the State Finance  
16 Act. All sums received by the Authority shall be held in  
17 the sole custody of the secretary-treasurer of the  
18 Metropolitan Pier and Exposition Board.

19 (b) To accept the assignment of, assume and execute any  
20 contracts heretofore entered into by Chicago Park Fair.

21 (c) To acquire, own, construct, equip, lease, operate  
22 and maintain grounds, buildings and facilities to carry out  
23 its corporate purposes and duties, and to carry out or  
24 otherwise provide for the recreational, cultural,  
25 commercial or residential development of Navy Pier, and to

1 fix and collect just, reasonable and nondiscriminatory  
2 charges for the use thereof. The charges so collected shall  
3 be made available to defray the reasonable expenses of the  
4 Authority and to pay the principal of and the interest upon  
5 any revenue bonds issued by the Authority. The Authority  
6 shall be subject to and comply with the Lake Michigan and  
7 Chicago Lakefront Protection Ordinance, the Chicago  
8 Building Code, the Chicago Zoning Ordinance, and all  
9 ordinances and regulations of the City of Chicago contained  
10 in the following Titles of the Municipal Code of Chicago:  
11 Businesses, Occupations and Consumer Protection; Health  
12 and Safety; Fire Prevention; Public Peace, Morals and  
13 Welfare; Utilities and Environmental Protection; Streets,  
14 Public Ways, Parks, Airports and Harbors; Electrical  
15 Equipment and Installation; Housing and Economic  
16 Development (only Chapter 5-4 thereof); and Revenue and  
17 Finance (only so far as such Title pertains to the  
18 Authority's duty to collect taxes on behalf of the City of  
19 Chicago).

20 (d) To enter into contracts treating in any manner with  
21 the objects and purposes of this Act.

22 (e) To lease any buildings to the Adjutant General of  
23 the State of Illinois for the use of the Illinois National  
24 Guard or the Illinois Naval Militia.

25 (f) To exercise the right of eminent domain by  
26 condemnation proceedings in the manner provided by the

1 Eminent Domain Act, including, with respect to Site B only,  
2 the authority to exercise quick take condemnation by  
3 immediate vesting of title under Article 20 of the Eminent  
4 Domain Act, to acquire any privately owned real or personal  
5 property and, with respect to Site B only, public property  
6 used for rail transportation purposes (but no such taking  
7 of such public property shall, in the reasonable judgment  
8 of the owner, interfere with such rail transportation) for  
9 the lawful purposes of the Authority in Site A, at Navy  
10 Pier, and at Site B. Just compensation for property taken  
11 or acquired under this paragraph shall be paid in money or,  
12 notwithstanding any other provision of this Act and with  
13 the agreement of the owner of the property to be taken or  
14 acquired, the Authority may convey substitute property or  
15 interests in property or enter into agreements with the  
16 property owner, including leases, licenses, or  
17 concessions, with respect to any property owned by the  
18 Authority, or may provide for other lawful forms of just  
19 compensation to the owner. Any property acquired in  
20 condemnation proceedings shall be used only as provided in  
21 this Act. Except as otherwise provided by law, the City of  
22 Chicago shall have a right of first refusal prior to any  
23 sale of any such property by the Authority to a third party  
24 other than substitute property. The Authority shall  
25 develop and implement a relocation plan for businesses  
26 displaced as a result of the Authority's acquisition of

1 property. The relocation plan shall be substantially  
2 similar to provisions of the Uniform Relocation Assistance  
3 and Real Property Acquisition Act and regulations  
4 promulgated under that Act relating to assistance to  
5 displaced businesses. To implement the relocation plan the  
6 Authority may acquire property by purchase or gift or may  
7 exercise the powers authorized in this subsection (f),  
8 except the immediate vesting of title under Article 20 of  
9 the Eminent Domain Act, to acquire substitute private  
10 property within one mile of Site B for the benefit of  
11 displaced businesses located on property being acquired by  
12 the Authority. However, no such substitute property may be  
13 acquired by the Authority unless the mayor of the  
14 municipality in which the property is located certifies in  
15 writing that the acquisition is consistent with the  
16 municipality's land use and economic development policies  
17 and goals. The acquisition of substitute property is  
18 declared to be for public use. In exercising the powers  
19 authorized in this subsection (f), the Authority shall use  
20 its best efforts to relocate businesses within the area of  
21 McCormick Place or, failing that, within the City of  
22 Chicago.

23 (g) To enter into contracts relating to construction  
24 projects which provide for the delivery by the contractor  
25 of a completed project, structure, improvement, or  
26 specific portion thereof, for a fixed maximum price, which

1 contract may provide that the delivery of the project,  
2 structure, improvement, or specific portion thereof, for  
3 the fixed maximum price is insured or guaranteed by a third  
4 party capable of completing the construction.

5 (h) To enter into agreements with any person with  
6 respect to the use and occupancy of the grounds, buildings,  
7 and facilities of the Authority, including concession,  
8 license, and lease agreements on terms and conditions as  
9 the Authority determines. Notwithstanding Section 24,  
10 agreements with respect to the use and occupancy of the  
11 grounds, buildings, and facilities of the Authority for a  
12 term of more than one year shall be entered into in  
13 accordance with the procurement process provided for in  
14 Section 25.1.

15 (i) To enter into agreements with any person with  
16 respect to the operation and management of the grounds,  
17 buildings, and facilities of the Authority or the provision  
18 of goods and services on terms and conditions as the  
19 Authority determines.

20 (j) After conducting the procurement process provided  
21 for in Section 25.1, to enter into one or more contracts to  
22 provide for the design and construction of all or part of  
23 the Authority's Expansion Project grounds, buildings, and  
24 facilities. Any contract for design and construction of the  
25 Expansion Project shall be in the form authorized by  
26 subsection (g), shall be for a fixed maximum price not in



1 excess of the funds that are authorized to be made  
2 available for those purposes during the term of the  
3 contract, and shall be entered into before commencement of  
4 construction.

5 (k) To enter into agreements, including project  
6 agreements with labor unions, that the Authority deems  
7 necessary to complete the Expansion Project or any other  
8 construction or improvement project in the most timely and  
9 efficient manner and without strikes, picketing, or other  
10 actions that might cause disruption or delay and thereby  
11 add to the cost of the project.

12 (l) To provide incentives to organizations and  
13 entities that agree to make use of the grounds, buildings,  
14 and facilities of the Authority for conventions, meetings,  
15 or trade shows. The incentives may take the form of  
16 discounts from regular fees charged by the Authority,  
17 subsidies for or assumption of the costs incurred with  
18 respect to the convention, meeting, or trade show, or other  
19 inducements. The Authority shall be reimbursed by the  
20 Department of Commerce and Economic Opportunity for  
21 incentives that qualify under the provisions of Section  
22 605-725 of the Civil Administrative Code of Illinois.

23 No later than February 15 of each year, the Chairman of  
24 the Metropolitan Pier and Exposition Authority shall  
25 certify to the Department of Commerce and Economic  
26 Opportunity, the State Comptroller, and the State

1 Treasurer the amounts provided during the previous  
2 calendar year as incentives for conventions, meetings, or  
3 trade shows that demonstrate registered attendance in  
4 excess of 10,000 individuals, and that but for the  
5 incentive, would not have used the facilities of the  
6 Authority for the convention, meeting, or trade show.  
7 Subject to appropriation, on July 15 of each year the  
8 Comptroller shall order transferred and the Treasurer  
9 shall transfer into the Metropolitan Pier and Exposition  
10 Authority Incentive Fund from the General Revenue Fund the  
11 lesser of the amount certified by the Chairman or  
12 \$10,000,000. No later than 30 days after the transfer,  
13 amounts in the Fund shall be paid by the Department of  
14 Commerce and Economic Opportunity to the Authority to  
15 reimburse the Authority for incentives paid to attract  
16 large conventions, meetings, and trade shows to its  
17 facilities in the previous calendar year as provided in  
18 Section 605-725 of the Civil Administrative Code of  
19 Illinois. Provided that all amounts certified by the  
20 Authority have been paid, on the last day of each fiscal  
21 year moneys remaining in the Fund shall be transferred to  
22 the General Revenue Fund.

23 Nothing in this Act shall be construed to authorize the  
24 Authority to spend the proceeds of any bonds or notes issued  
25 under Section 13.2 or any taxes levied under Section 13 to  
26 construct a stadium to be leased to or used by professional

1 sports teams.

2 (Source: P.A. 94-1055, eff. 1-1-07.)

3 (70 ILCS 210/13) (from Ch. 85, par. 1233)

4 Sec. 13. (a) The Authority shall not have power to levy  
5 taxes for any purpose, except as provided in subsections (b),  
6 (c), (d), (e), and (f).

7 (b) By ordinance the Authority shall, as soon as  
8 practicable after the effective date of this amendatory Act of  
9 1991, impose a Metropolitan Pier and Exposition Authority  
10 Retailers' Occupation Tax upon all persons engaged in the  
11 business of selling tangible personal property at retail within  
12 the territory described in this subsection at the rate of 1.0%  
13 of the gross receipts (i) from the sale of food, alcoholic  
14 beverages, and soft drinks sold for consumption on the premises  
15 where sold and (ii) from the sale of food, alcoholic beverages,  
16 and soft drinks sold for consumption off the premises where  
17 sold by a retailer whose principal source of gross receipts is  
18 from the sale of food, alcoholic beverages, and soft drinks  
19 prepared for immediate consumption.

20 The tax imposed under this subsection and all civil  
21 penalties that may be assessed as an incident to that tax shall  
22 be collected and enforced by the Illinois Department of  
23 Revenue. The Department shall have full power to administer and  
24 enforce this subsection, to collect all taxes and penalties so  
25 collected in the manner provided in this subsection, and to

1 determine all rights to credit memoranda arising on account of  
2 the erroneous payment of tax or penalty under this subsection.  
3 In the administration of and compliance with this subsection,  
4 the Department and persons who are subject to this subsection  
5 shall have the same rights, remedies, privileges, immunities,  
6 powers, and duties, shall be subject to the same conditions,  
7 restrictions, limitations, penalties, exclusions, exemptions,  
8 and definitions of terms, and shall employ the same modes of  
9 procedure applicable to this Retailers' Occupation Tax as are  
10 prescribed in Sections 1, 2 through 2-65 (in respect to all  
11 provisions of those Sections other than the State rate of  
12 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
13 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
14 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until  
15 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,  
16 and, on and after January 1, 1994, all applicable provisions of  
17 the Uniform Penalty and Interest Act that are not inconsistent  
18 with this Act, as fully as if provisions contained in those  
19 Sections of the Retailers' Occupation Tax Act were set forth in  
20 this subsection.

21 Persons subject to any tax imposed under the authority  
22 granted in this subsection may reimburse themselves for their  
23 seller's tax liability under this subsection by separately  
24 stating that tax as an additional charge, which charge may be  
25 stated in combination, in a single amount, with State taxes  
26 that sellers are required to collect under the Use Tax Act,

1 pursuant to bracket schedules as the Department may prescribe.  
2 The retailer filing the return shall, at the time of filing the  
3 return, pay to the Department the amount of tax imposed under  
4 this subsection, less a discount of 1.75%, which is allowed to  
5 reimburse the retailer for the expenses incurred in keeping  
6 records, preparing and filing returns, remitting the tax, and  
7 supplying data to the Department on request.

8 Whenever the Department determines that a refund should be  
9 made under this subsection to a claimant instead of issuing a  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause a warrant to be drawn for the  
12 amount specified and to the person named in the notification  
13 from the Department. The refund shall be paid by the State  
14 Treasurer out of the Metropolitan Pier and Exposition Authority  
15 trust fund held by the State Treasurer as trustee for the  
16 Authority.

17 Nothing in this subsection authorizes the Authority to  
18 impose a tax upon the privilege of engaging in any business  
19 that under the Constitution of the United States may not be  
20 made the subject of taxation by this State.

21 The Department shall forthwith pay over to the State  
22 Treasurer, ex officio, as trustee for the Authority, all taxes  
23 and penalties collected under this subsection for deposit into  
24 a trust fund held outside of the State Treasury. On or before  
25 the 25th day of each calendar month, the Department shall  
26 prepare and certify to the Comptroller the amounts to be paid

1 under subsection (g) of this Section, which shall be the  
2 amounts, not including credit memoranda, collected under this  
3 subsection during the second preceding calendar month by the  
4 Department, less any amounts determined by the Department to be  
5 necessary for the payment of refunds and less 2% of such  
6 balance, which sum shall be deposited by the State Treasurer  
7 into the Tax Compliance and Administration Fund in the State  
8 Treasury from which it shall be appropriated to the Department  
9 to cover the costs of the Department in administering and  
10 enforcing the provisions of this subsection. Within 10 days  
11 after receipt by the Comptroller of the certification, the  
12 Comptroller shall cause the orders to be drawn for the  
13 remaining amounts, and the Treasurer shall administer those  
14 amounts as required in subsection (g).

15 A certificate of registration issued by the Illinois  
16 Department of Revenue to a retailer under the Retailers'  
17 Occupation Tax Act shall permit the registrant to engage in a  
18 business that is taxed under the tax imposed under this  
19 subsection, and no additional registration shall be required  
20 under the ordinance imposing the tax or under this subsection.

21 A certified copy of any ordinance imposing or discontinuing  
22 any tax under this subsection or effecting a change in the rate  
23 of that tax shall be filed with the Department, whereupon the  
24 Department shall proceed to administer and enforce this  
25 subsection on behalf of the Authority as of the first day of  
26 the third calendar month following the date of filing.

1           The tax authorized to be levied under this subsection may  
2 be levied within all or any part of the following described  
3 portions of the metropolitan area:

4           (1) that portion of the City of Chicago located within  
5 the following area: Beginning at the point of intersection  
6 of the Cook County - DuPage County line and York Road, then  
7 North along York Road to its intersection with Touhy  
8 Avenue, then east along Touhy Avenue to its intersection  
9 with the Northwest Tollway, then southeast along the  
10 Northwest Tollway to its intersection with Lee Street, then  
11 south along Lee Street to Higgins Road, then south and east  
12 along Higgins Road to its intersection with Mannheim Road,  
13 then south along Mannheim Road to its intersection with  
14 Irving Park Road, then west along Irving Park Road to its  
15 intersection with the Cook County - DuPage County line,  
16 then north and west along the county line to the point of  
17 beginning; and

18           (2) that portion of the City of Chicago located within  
19 the following area: Beginning at the intersection of West  
20 55th Street with Central Avenue, then east along West 55th  
21 Street to its intersection with South Cicero Avenue, then  
22 south along South Cicero Avenue to its intersection with  
23 West 63rd Street, then west along West 63rd Street to its  
24 intersection with South Central Avenue, then north along  
25 South Central Avenue to the point of beginning; and

26           (3) that portion of the City of Chicago located within

1 the following area: Beginning at the point 150 feet west of  
2 the intersection of the west line of North Ashland Avenue  
3 and the north line of West Diversey Avenue, then north 150  
4 feet, then east along a line 150 feet north of the north  
5 line of West Diversey Avenue extended to the shoreline of  
6 Lake Michigan, then following the shoreline of Lake  
7 Michigan (including Navy Pier and all other improvements  
8 fixed to land, docks, or piers) to the point where the  
9 shoreline of Lake Michigan and the Adlai E. Stevenson  
10 Expressway extended east to that shoreline intersect, then  
11 west along the Adlai E. Stevenson Expressway to a point 150  
12 feet west of the west line of South Ashland Avenue, then  
13 north along a line 150 feet west of the west line of South  
14 and North Ashland Avenue to the point of beginning.

15 The tax authorized to be levied under this subsection may  
16 also be levied on food, alcoholic beverages, and soft drinks  
17 sold on boats and other watercraft departing from and returning  
18 to the shoreline of Lake Michigan (including Navy Pier and all  
19 other improvements fixed to land, docks, or piers) described in  
20 item (3).

21 (c) By ordinance the Authority shall, as soon as  
22 practicable after the effective date of this amendatory Act of  
23 1991, impose an occupation tax upon all persons engaged in the  
24 corporate limits of the City of Chicago in the business of  
25 renting, leasing, or letting rooms in a hotel, as defined in  
26 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of



1 the gross rental receipts from the renting, leasing, or letting  
2 of hotel rooms within the City of Chicago, excluding, however,  
3 from gross rental receipts the proceeds of renting, leasing, or  
4 letting to permanent residents of a hotel, as defined in that  
5 Act. Gross rental receipts shall not include charges that are  
6 added on account of the liability arising from any tax imposed  
7 by the State or any governmental agency on the occupation of  
8 renting, leasing, or letting rooms in a hotel.

9 The tax imposed by the Authority under this subsection and  
10 all civil penalties that may be assessed as an incident to that  
11 tax shall be collected and enforced by the Illinois Department  
12 of Revenue. The certificate of registration that is issued by  
13 the Department to a lessor under the Hotel Operators'  
14 Occupation Tax Act shall permit that registrant to engage in a  
15 business that is taxable under any ordinance enacted under this  
16 subsection without registering separately with the Department  
17 under that ordinance or under this subsection. The Department  
18 shall have full power to administer and enforce this  
19 subsection, to collect all taxes and penalties due under this  
20 subsection, to dispose of taxes and penalties so collected in  
21 the manner provided in this subsection, and to determine all  
22 rights to credit memoranda arising on account of the erroneous  
23 payment of tax or penalty under this subsection. In the  
24 administration of and compliance with this subsection, the  
25 Department and persons who are subject to this subsection shall  
26 have the same rights, remedies, privileges, immunities,

1 powers, and duties, shall be subject to the same conditions,  
2 restrictions, limitations, penalties, and definitions of  
3 terms, and shall employ the same modes of procedure as are  
4 prescribed in the Hotel Operators' Occupation Tax Act (except  
5 where that Act is inconsistent with this subsection), as fully  
6 as if the provisions contained in the Hotel Operators'  
7 Occupation Tax Act were set out in this subsection.

8 Whenever the Department determines that a refund should be  
9 made under this subsection to a claimant instead of issuing a  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause a warrant to be drawn for the  
12 amount specified and to the person named in the notification  
13 from the Department. The refund shall be paid by the State  
14 Treasurer out of the Metropolitan Pier and Exposition Authority  
15 trust fund held by the State Treasurer as trustee for the  
16 Authority.

17 Persons subject to any tax imposed under the authority  
18 granted in this subsection may reimburse themselves for their  
19 tax liability for that tax by separately stating that tax as an  
20 additional charge, which charge may be stated in combination,  
21 in a single amount, with State taxes imposed under the Hotel  
22 Operators' Occupation Tax Act, the municipal tax imposed under  
23 Section 8-3-13 of the Illinois Municipal Code, and the tax  
24 imposed under Section 19 of the Illinois Sports Facilities  
25 Authority Act.

26 The person filing the return shall, at the time of filing

1 the return, pay to the Department the amount of tax, less a  
2 discount of 2.1% or \$25 per calendar year, whichever is  
3 greater, which is allowed to reimburse the operator for the  
4 expenses incurred in keeping records, preparing and filing  
5 returns, remitting the tax, and supplying data to the  
6 Department on request.

7 The Department shall forthwith pay over to the State  
8 Treasurer, ex officio, as trustee for the Authority, all taxes  
9 and penalties collected under this subsection for deposit into  
10 a trust fund held outside the State Treasury. On or before the  
11 25th day of each calendar month, the Department shall certify  
12 to the Comptroller the amounts to be paid under subsection (g)  
13 of this Section, which shall be the amounts (not including  
14 credit memoranda) collected under this subsection during the  
15 second preceding calendar month by the Department, less any  
16 amounts determined by the Department to be necessary for  
17 payment of refunds. Within 10 days after receipt by the  
18 Comptroller of the Department's certification, the Comptroller  
19 shall cause the orders to be drawn for such amounts, and the  
20 Treasurer shall administer those amounts as required in  
21 subsection (g).

22 A certified copy of any ordinance imposing or discontinuing  
23 a tax under this subsection or effecting a change in the rate  
24 of that tax shall be filed with the Illinois Department of  
25 Revenue, whereupon the Department shall proceed to administer  
26 and enforce this subsection on behalf of the Authority as of

1 the first day of the third calendar month following the date of  
2 filing.

3 (d) By ordinance the Authority shall, as soon as  
4 practicable after the effective date of this amendatory Act of  
5 1991, impose a tax upon all persons engaged in the business of  
6 renting automobiles in the metropolitan area at the rate of 6%  
7 of the gross receipts from that business, except that no tax  
8 shall be imposed on the business of renting automobiles for use  
9 as taxicabs or in livery service. The tax imposed under this  
10 subsection and all civil penalties that may be assessed as an  
11 incident to that tax shall be collected and enforced by the  
12 Illinois Department of Revenue. The certificate of  
13 registration issued by the Department to a retailer under the  
14 Retailers' Occupation Tax Act or under the Automobile Renting  
15 Occupation and Use Tax Act shall permit that person to engage  
16 in a business that is taxable under any ordinance enacted under  
17 this subsection without registering separately with the  
18 Department under that ordinance or under this subsection. The  
19 Department shall have full power to administer and enforce this  
20 subsection, to collect all taxes and penalties due under this  
21 subsection, to dispose of taxes and penalties so collected in  
22 the manner provided in this subsection, and to determine all  
23 rights to credit memoranda arising on account of the erroneous  
24 payment of tax or penalty under this subsection. In the  
25 administration of and compliance with this subsection, the  
26 Department and persons who are subject to this subsection shall

1 have the same rights, remedies, privileges, immunities,  
2 powers, and duties, be subject to the same conditions,  
3 restrictions, limitations, penalties, and definitions of  
4 terms, and employ the same modes of procedure as are prescribed  
5 in Sections 2 and 3 (in respect to all provisions of those  
6 Sections other than the State rate of tax; and in respect to  
7 the provisions of the Retailers' Occupation Tax Act referred to  
8 in those Sections, except as to the disposition of taxes and  
9 penalties collected, except for the provision allowing  
10 retailers a deduction from the tax to cover certain costs, and  
11 except that credit memoranda issued under this subsection may  
12 not be used to discharge any State tax liability) of the  
13 Automobile Renting Occupation and Use Tax Act, as fully as if  
14 provisions contained in those Sections of that Act were set  
15 forth in this subsection.

16 Persons subject to any tax imposed under the authority  
17 granted in this subsection may reimburse themselves for their  
18 tax liability under this subsection by separately stating that  
19 tax as an additional charge, which charge may be stated in  
20 combination, in a single amount, with State tax that sellers  
21 are required to collect under the Automobile Renting Occupation  
22 and Use Tax Act, pursuant to bracket schedules as the  
23 Department may prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this subsection to a claimant instead of issuing a  
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause a warrant to be drawn for the  
2 amount specified and to the person named in the notification  
3 from the Department. The refund shall be paid by the State  
4 Treasurer out of the Metropolitan Pier and Exposition Authority  
5 trust fund held by the State Treasurer as trustee for the  
6 Authority.

7 The Department shall forthwith pay over to the State  
8 Treasurer, ex officio, as trustee, all taxes and penalties  
9 collected under this subsection for deposit into a trust fund  
10 held outside the State Treasury. On or before the 25th day of  
11 each calendar month, the Department shall certify to the  
12 Comptroller the amounts to be paid under subsection (g) of this  
13 Section (not including credit memoranda) collected under this  
14 subsection during the second preceding calendar month by the  
15 Department, less any amount determined by the Department to be  
16 necessary for payment of refunds. Within 10 days after receipt  
17 by the Comptroller of the Department's certification, the  
18 Comptroller shall cause the orders to be drawn for such  
19 amounts, and the Treasurer shall administer those amounts as  
20 required in subsection (g).

21 Nothing in this subsection authorizes the Authority to  
22 impose a tax upon the privilege of engaging in any business  
23 that under the Constitution of the United States may not be  
24 made the subject of taxation by this State.

25 A certified copy of any ordinance imposing or discontinuing  
26 a tax under this subsection or effecting a change in the rate

1 of that tax shall be filed with the Illinois Department of  
2 Revenue, whereupon the Department shall proceed to administer  
3 and enforce this subsection on behalf of the Authority as of  
4 the first day of the third calendar month following the date of  
5 filing.

6 (e) By ordinance the Authority shall, as soon as  
7 practicable after the effective date of this amendatory Act of  
8 1991, impose a tax upon the privilege of using in the  
9 metropolitan area an automobile that is rented from a rentor  
10 outside Illinois and is titled or registered with an agency of  
11 this State's government at a rate of 6% of the rental price of  
12 that automobile, except that no tax shall be imposed on the  
13 privilege of using automobiles rented for use as taxicabs or in  
14 livery service. The tax shall be collected from persons whose  
15 Illinois address for titling or registration purposes is given  
16 as being in the metropolitan area. The tax shall be collected  
17 by the Department of Revenue for the Authority. The tax must be  
18 paid to the State or an exemption determination must be  
19 obtained from the Department of Revenue before the title or  
20 certificate of registration for the property may be issued. The  
21 tax or proof of exemption may be transmitted to the Department  
22 by way of the State agency with which or State officer with  
23 whom the tangible personal property must be titled or  
24 registered if the Department and that agency or State officer  
25 determine that this procedure will expedite the processing of  
26 applications for title or registration.

1           The Department shall have full power to administer and  
2 enforce this subsection, to collect all taxes, penalties, and  
3 interest due under this subsection, to dispose of taxes,  
4 penalties, and interest so collected in the manner provided in  
5 this subsection, and to determine all rights to credit  
6 memoranda or refunds arising on account of the erroneous  
7 payment of tax, penalty, or interest under this subsection. In  
8 the administration of and compliance with this subsection, the  
9 Department and persons who are subject to this subsection shall  
10 have the same rights, remedies, privileges, immunities,  
11 powers, and duties, be subject to the same conditions,  
12 restrictions, limitations, penalties, and definitions of  
13 terms, and employ the same modes of procedure as are prescribed  
14 in Sections 2 and 4 (except provisions pertaining to the State  
15 rate of tax; and in respect to the provisions of the Use Tax  
16 Act referred to in that Section, except provisions concerning  
17 collection or refunding of the tax by retailers, except the  
18 provisions of Section 19 pertaining to claims by retailers,  
19 except the last paragraph concerning refunds, and except that  
20 credit memoranda issued under this subsection may not be used  
21 to discharge any State tax liability) of the Automobile Renting  
22 Occupation and Use Tax Act, as fully as if provisions contained  
23 in those Sections of that Act were set forth in this  
24 subsection.

25           Whenever the Department determines that a refund should be  
26 made under this subsection to a claimant instead of issuing a



1 credit memorandum, the Department shall notify the State  
2 Comptroller, who shall cause a warrant to be drawn for the  
3 amount specified and to the person named in the notification  
4 from the Department. The refund shall be paid by the State  
5 Treasurer out of the Metropolitan Pier and Exposition Authority  
6 trust fund held by the State Treasurer as trustee for the  
7 Authority.

8 The Department shall forthwith pay over to the State  
9 Treasurer, ex officio, as trustee, all taxes, penalties, and  
10 interest collected under this subsection for deposit into a  
11 trust fund held outside the State Treasury. On or before the  
12 25th day of each calendar month, the Department shall certify  
13 to the State Comptroller the amounts to be paid under  
14 subsection (g) of this Section, which shall be the amounts (not  
15 including credit memoranda) collected under this subsection  
16 during the second preceding calendar month by the Department,  
17 less any amounts determined by the Department to be necessary  
18 for payment of refunds. Within 10 days after receipt by the  
19 State Comptroller of the Department's certification, the  
20 Comptroller shall cause the orders to be drawn for such  
21 amounts, and the Treasurer shall administer those amounts as  
22 required in subsection (g).

23 A certified copy of any ordinance imposing or discontinuing  
24 a tax or effecting a change in the rate of that tax shall be  
25 filed with the Illinois Department of Revenue, whereupon the  
26 Department shall proceed to administer and enforce this

1 subsection on behalf of the Authority as of the first day of  
2 the third calendar month following the date of filing.

3 (f) By ordinance the Authority shall, as soon as  
4 practicable after the effective date of this amendatory Act of  
5 1991, impose an occupation tax on all persons, other than a  
6 governmental agency, engaged in the business of providing  
7 ground transportation for hire to passengers in the  
8 metropolitan area at a rate of (i) \$2 per taxi or livery  
9 vehicle departure with passengers for hire from commercial  
10 service airports in the metropolitan area, (ii) for each  
11 departure with passengers for hire from a commercial service  
12 airport in the metropolitan area in a bus or van operated by a  
13 person other than a person described in item (iii): \$9 per bus  
14 or van with a capacity of 1-12 passengers, \$18 per bus or van  
15 with a capacity of 13-24 passengers, and \$27 per bus or van  
16 with a capacity of over 24 passengers, and (iii) for each  
17 departure with passengers for hire from a commercial service  
18 airport in the metropolitan area in a bus or van operated by a  
19 person regulated by the Interstate Commerce Commission or  
20 Illinois Commerce Commission, operating scheduled service from  
21 the airport, and charging fares on a per passenger basis: \$1  
22 per passenger for hire in each bus or van. The term "commercial  
23 service airports" means those airports receiving scheduled  
24 passenger service and enplaning more than 100,000 passengers  
25 per year.

26 In the ordinance imposing the tax, the Authority may

1 provide for the administration and enforcement of the tax and  
2 the collection of the tax from persons subject to the tax as  
3 the Authority determines to be necessary or practicable for the  
4 effective administration of the tax. The Authority may enter  
5 into agreements as it deems appropriate with any governmental  
6 agency providing for that agency to act as the Authority's  
7 agent to collect the tax.

8 In the ordinance imposing the tax, the Authority may  
9 designate a method or methods for persons subject to the tax to  
10 reimburse themselves for the tax liability arising under the  
11 ordinance (i) by separately stating the full amount of the tax  
12 liability as an additional charge to passengers departing the  
13 airports, (ii) by separately stating one-half of the tax  
14 liability as an additional charge to both passengers departing  
15 from and to passengers arriving at the airports, or (iii) by  
16 some other method determined by the Authority.

17 All taxes, penalties, and interest collected under any  
18 ordinance adopted under this subsection, less any amounts  
19 determined to be necessary for the payment of refunds, shall be  
20 paid forthwith to the State Treasurer, ex officio, for deposit  
21 into a trust fund held outside the State Treasury and shall be  
22 administered by the State Treasurer as provided in subsection  
23 (g) of this Section.

24 (g) Amounts deposited from the proceeds of taxes imposed by  
25 the Authority under subsections (b), (c), (d), (e), and (f) of  
26 this Section and amounts deposited under Section 19 of the

1 Illinois Sports Facilities Authority Act shall be held in a  
2 trust fund outside the State Treasury and shall be administered  
3 by the Treasurer as follows: first, an amount necessary for the  
4 payment of refunds shall be retained in the trust fund; second,  
5 the balance of the proceeds deposited in the trust fund during  
6 fiscal year 1993 shall be retained in the trust fund during  
7 that year and thereafter shall be administered as a reserve to  
8 fund the deposits required in item "third"; third, beginning  
9 July 20, 1993, and continuing each month thereafter, provided  
10 that the amount requested in the annual certificate of the  
11 Chairman of the Authority filed under Section 8.25f of the  
12 State Finance Act has been appropriated for payment to the  
13 Authority, 1/8 of the annual amount requested in that  
14 certificate, together with any cumulative deficiencies in such  
15 prior transfers, shall be transferred from the trust fund into  
16 the McCormick Place Expansion Project Fund in the State  
17 Treasury until 100% of the amount requested in that certificate  
18 plus any cumulative deficiencies in the amounts transferred  
19 from the trust fund into the McCormick Place Expansion Project  
20 Fund under this item "third", have been so transferred; fourth,  
21 the balance shall be maintained in the trust fund; fifth, on  
22 July 20, 1994, and on July 20 of each year thereafter the  
23 Treasurer shall calculate for the previous fiscal year the  
24 surplus revenues in the trust fund and pay that amount to the  
25 Authority. "Surplus revenues" shall mean the difference  
26 between the amount in the trust fund on June 30 of the fiscal

1 year previous to the current fiscal year (excluding amounts  
2 retained for refunds under item "first") minus the amount  
3 deposited in the trust fund during fiscal year 1993 under item  
4 "second". Moneys received by the Authority under item "fifth"  
5 may be used solely for the purposes of paying debt service on  
6 the bonds and notes issued by the Authority, including early  
7 redemption of those bonds or notes, and for the purposes of  
8 repair, replacement, and improvement of the grounds,  
9 buildings, and facilities of the Authority; provided that any  
10 moneys in excess of \$50,000,000 held by the Authority as of  
11 June 30 in any fiscal year and received by the Authority under  
12 item "fifth" shall be used solely for paying the debt service  
13 on or early redemption of the Authority's bonds or notes. When  
14 bonds and notes issued under Section 13.2, or bonds or notes  
15 issued to refund those bonds and notes, are no longer  
16 outstanding, the balance in the trust fund shall be paid to the  
17 Authority.

18 (h) The ordinances imposing the taxes authorized by this  
19 Section shall be repealed when bonds and notes issued under  
20 Section 13.2 or bonds and notes issued to refund those bonds  
21 and notes are no longer outstanding.

22 (Source: P.A. 90-612, eff. 7-8-98.)

23 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

24 Sec. 13.2. The McCormick Place Expansion Project Fund is  
25 created in the State Treasury. All moneys in the McCormick

1 Place Expansion Project Fund are allocated to and shall be  
2 appropriated and used only for the purposes authorized by and  
3 subject to the limitations and conditions of this Section.  
4 Those amounts may be appropriated by law to the Authority for  
5 the purposes of paying the debt service requirements on all  
6 bonds and notes, including bonds and notes issued to refund or  
7 advance refund bonds and notes issued under this Section or  
8 issued to refund or advance refund bonds and notes otherwise  
9 issued under this Act, (collectively referred to as "bonds") to  
10 be issued by the Authority under this Section in an aggregate  
11 original principal amount (excluding the amount of any bonds  
12 and notes issued to refund or advance refund bonds or notes  
13 issued under this Section) not to exceed \$2,254,000,000  
14 ~~\$2,107,000,000~~ for the purposes of carrying out and performing  
15 its duties and exercising its powers under this Act. No bonds  
16 issued to refund or advance refund bonds issued under this  
17 Section may mature later than fiscal year 2050. Notwithstanding  
18 the provisions of Section 10 of this Act, bonds issued by the  
19 Authority under this Section may mature at the end of the  
20 fiscal year that is the 40th anniversary of the year in which  
21 the bonds are issued ~~the longest maturity date of the series of~~  
22 ~~bonds being refunded~~. After the aggregate original principal  
23 amount of bonds authorized in this Section has been issued, the  
24 payment of any principal amount of such bonds does not  
25 authorize the issuance of additional bonds (except refunding  
26 bonds).

1           On the first day of each month commencing after July 1,  
2 1993, amounts, if any, on deposit in the McCormick Place  
3 Expansion Project Fund shall, subject to appropriation, be paid  
4 in full to the Authority or, upon its direction, to the trustee  
5 or trustees for bondholders of bonds that by their terms are  
6 payable from the moneys received from the McCormick Place  
7 Expansion Project Fund, until an amount equal to 100% of the  
8 aggregate amount of the principal and interest in the fiscal  
9 year, including that pursuant to sinking fund requirements, has  
10 been so paid and deficiencies in reserves shall have been  
11 remedied.

12           The State of Illinois pledges to and agrees with the  
13 holders of the bonds of the Metropolitan Pier and Exposition  
14 Authority issued under this Section that the State will not  
15 limit or alter the rights and powers vested in the Authority by  
16 this Act so as to impair the terms of any contract made by the  
17 Authority with those holders or in any way impair the rights  
18 and remedies of those holders until the bonds, together with  
19 interest thereon, interest on any unpaid installments of  
20 interest, and all costs and expenses in connection with any  
21 action or proceedings by or on behalf of those holders are  
22 fully met and discharged; provided that any increase in the Tax  
23 Act Amounts specified in Section 3 of the Retailers' Occupation  
24 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service  
25 Use Tax Act, and Section 9 of the Service Occupation Tax Act  
26 required to be deposited into the Build Illinois Bond Account

1 in the Build Illinois Fund pursuant to any law hereafter  
2 enacted shall not be deemed to impair the rights of such  
3 holders so long as the increase does not result in the  
4 aggregate debt service payable in the current or any future  
5 fiscal year of the State on all bonds issued pursuant to the  
6 Build Illinois Bond Act and the Metropolitan Pier and  
7 Exposition Authority Act and payable from tax revenues  
8 specified in Section 3 of the Retailers' Occupation Tax Act,  
9 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
10 Act, and Section 9 of the Service Occupation Tax Act exceeding  
11 33 1/3% of such tax revenues for the most recently completed  
12 fiscal year of the State at the time of such increase. In  
13 addition, the State pledges to and agrees with the holders of  
14 the bonds of the Authority issued under this Section that the  
15 State will not limit or alter the basis on which State funds  
16 are to be paid to the Authority as provided in this Act or the  
17 use of those funds so as to impair the terms of any such  
18 contract; provided that any increase in the Tax Act Amounts  
19 specified in Section 3 of the Retailers' Occupation Tax Act,  
20 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
21 Act, and Section 9 of the Service Occupation Tax Act required  
22 to be deposited into the Build Illinois Bond Account in the  
23 Build Illinois Fund pursuant to any law hereafter enacted shall  
24 not be deemed to impair the terms of any such contract so long  
25 as the increase does not result in the aggregate debt service  
26 payable in the current or any future fiscal year of the State



1 on all bonds issued pursuant to the Build Illinois Bond Act and  
2 the Metropolitan Pier and Exposition Authority Act and payable  
3 from tax revenues specified in Section 3 of the Retailers'  
4 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of  
5 the Service Use Tax Act, and Section 9 of the Service  
6 Occupation Tax Act exceeding 33 1/3% of such tax revenues for  
7 the most recently completed fiscal year of the State at the  
8 time of such increase. The Authority is authorized to include  
9 these pledges and agreements with the State in any contract  
10 with the holders of bonds issued under this Section.

11 The State shall not be liable on bonds of the Authority  
12 issued under this Section those bonds shall not be a debt of  
13 the State, and this Act shall not be construed as a guarantee  
14 by the State of the debts of the Authority. The bonds shall  
15 contain a statement to this effect on the face of the bonds.

16 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

17 Section 99. Effective date. This Act takes effect upon  
18 becoming law.