

1 AN ACT concerning finance.

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

4 Section 5. The State Finance Act is amended by changing  
 5 Section 8.25f as follows:

6 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

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

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

20	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000
23	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	275,000,000
3	2024	275,000,000
4	2025	275,000,000
5	2026	279,000,000
6	2027	292,000,000
7	2028	307,000,000
8	2029	322,000,000
9	2030	338,000,000
10	2031	350,000,000
11	2032	350,000,000

12                   and  
13 each fiscal year thereafter  
14 that bonds are outstanding  
15 under Section 13.2 of the  
16 Metropolitan Pier and Exposition  
17 Authority Act, but not after  
18 fiscal year 2066 ~~2060~~.

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

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

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

11 (Source: P.A. 96-898, eff. 5-27-10.)

12 Section 10. The Use Tax Act is amended by changing Section  
13 9 as follows:

14 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 tax, keeping records, preparing and filing returns, remitting  
2 the tax and supplying data to the Department on request. In the  
3 case of retailers who report and pay the tax on a transaction  
4 by transaction basis, as provided in this Section, such  
5 discount shall be taken with each such tax remittance instead  
6 of when such retailer files his periodic return. The Department  
7 may disallow the discount for retailers whose certificate of  
8 registration is revoked at the time the return is filed, but  
9 only if the Department's decision to revoke the certificate of  
10 registration has become final. A retailer need not remit that  
11 part of any tax collected by him to the extent that he is  
12 required to remit and does remit the tax imposed by the  
13 Retailers' Occupation Tax Act, with respect to the sale of the  
14 same property.

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

25 Except as provided in this Section, on or before the  
26 twentieth day of each calendar month, such retailer shall file

1 a return for the preceding calendar month. Such return shall be  
2 filed on forms prescribed by the Department and shall furnish  
3 such information as the Department may reasonably require.

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

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

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,  
2 the return shall be considered valid and any amount shown to be  
3 due on the return shall be deemed assessed.

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

1 all payments required by rules of the Department by electronic  
2 funds transfer.

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

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

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

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

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



1 incurred. On and after October 1, 2000, if the taxpayer's  
2 average monthly tax liability to the Department under this Act,  
3 the Retailers' Occupation Tax Act, the Service Occupation Tax  
4 Act, and the Service Use Tax Act was \$20,000 or more during the  
5 preceding 4 complete calendar quarters, he shall file a return  
6 with the Department each month by the 20th day of the month  
7 next following the month during which such tax liability is  
8 incurred and shall make payment to the Department on or before  
9 the 7th, 15th, 22nd and last day of the month during which such  
10 liability is incurred. If the month during which such tax  
11 liability is incurred began prior to January 1, 1985, each  
12 payment shall be in an amount equal to 1/4 of the taxpayer's  
13 actual liability for the month or an amount set by the  
14 Department not to exceed 1/4 of the average monthly liability  
15 of the taxpayer to the Department for the preceding 4 complete  
16 calendar quarters (excluding the month of highest liability and  
17 the month of lowest liability in such 4 quarter period). If the  
18 month during which such tax liability is incurred begins on or  
19 after January 1, 1985, and prior to January 1, 1987, each  
20 payment shall be in an amount equal to 22.5% of the taxpayer's  
21 actual liability for the month or 27.5% 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, 1987, and prior to January 1, 1988, each  
25 payment shall be in an amount equal to 22.5% of the taxpayer's  
26 actual liability for the month or 26.25% of the taxpayer's

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

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

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

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

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

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

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

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

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

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

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

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

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

1 require.

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

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



1 if the Department and such agency or State officer determine  
2 that this procedure will expedite the processing of  
3 applications for title or registration.

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

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

25 If the user who would otherwise pay tax to the retailer  
26 wants the transaction reporting return filed and the payment of

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

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

1 Department, as shown by such return, if the amount of the tax  
2 to be deducted was previously remitted to the Department by  
3 such retailer. If the retailer has not previously remitted the  
4 amount of such tax to the Department, he is entitled to no  
5 deduction under this Act upon refunding such tax to the  
6 purchaser.

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

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 retailers, who are required to file  
18 returns hereunder and also under the Retailers' Occupation Tax  
19 Act, to furnish all the return information required by both  
20 Acts on the one form.

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

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

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

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

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

25 Beginning August 1, 2000, each month the Department shall  
26 pay into the State and Local Sales Tax Reform Fund 100% of the

1 net revenue realized for the preceding month from the 1.25%  
2 rate on the selling price of motor fuel and gasohol. Beginning  
3 September 1, 2010, each month the Department shall pay into the  
4 State and Local Sales Tax Reform Fund 100% of the net revenue  
5 realized for the preceding month from the 1.25% rate on the  
6 selling price of sales tax holiday items.

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

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

21 Beginning July 1, 2011, each month the Department shall pay  
22 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
23 realized for the preceding month from the 6.25% general rate on  
24 the selling price of sorbents used in Illinois in the process  
25 of sorbent injection as used to comply with the Environmental  
26 Protection Act or the federal Clean Air Act, but the total

1 payment into the Clean Air Act (CAA) Permit Fund under this Act  
2 and the Retailers' Occupation Tax Act shall not exceed  
3 \$2,000,000 in any fiscal year.

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

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

24 Of the remainder of the moneys received by the Department  
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the  
2 Build Illinois Fund; provided, however, that if in any fiscal  
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
4 may be, of the moneys received by the Department and required  
5 to be paid into the Build Illinois Fund pursuant to Section 3  
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
8 Service Occupation Tax Act, such Acts being hereinafter called  
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
10 may be, of moneys being hereinafter called the "Tax Act  
11 Amount", and (2) the amount transferred to the Build Illinois  
12 Fund from the State and Local Sales Tax Reform Fund shall be  
13 less than the Annual Specified Amount (as defined in Section 3  
14 of the Retailers' Occupation Tax Act), an amount equal to the  
15 difference shall be immediately paid into the Build Illinois  
16 Fund from other moneys received by the Department pursuant to  
17 the Tax Acts; and further provided, that if on the last  
18 business day of any month the sum of (1) the Tax Act Amount  
19 required to be deposited into the Build Illinois Bond Account  
20 in the Build Illinois Fund during such month and (2) the amount  
21 transferred during such month to the Build Illinois Fund from  
22 the State and Local Sales Tax Reform Fund shall have been less  
23 than 1/12 of the Annual Specified Amount, an amount equal to  
24 the difference shall be immediately paid into the Build  
25 Illinois Fund from other moneys received by the Department  
26 pursuant to the Tax Acts; and, further provided, that in no

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



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

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

23	Fiscal Year	Total Deposit
24	1993	\$0
25	1994	53,000,000
26	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	275,000,000
3	2024	275,000,000
4	2025	275,000,000
5	2026	279,000,000
6	2027	292,000,000
7	2028	307,000,000
8	2029	322,000,000
9	2030	338,000,000
10	2031	350,000,000
11	2032	350,000,000

12                   and  
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 2066  
20                   ~~2060~~.

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

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

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

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

1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

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

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

1 accordance with Section 8a of the State Finance Act.

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

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

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

20 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
21 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.  
22 8-26-14; 99-352, eff. 8-12-15.)

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

1 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

2 Sec. 9. Each serviceman required or authorized to collect  
3 the tax herein imposed shall pay to the Department the amount  
4 of such tax (except as otherwise provided) at the time when he  
5 is required to file his return for the period during which such  
6 tax was collected, less a discount of 2.1% prior to January 1,  
7 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
8 year, whichever is greater, which is allowed to reimburse the  
9 serviceman for expenses incurred in collecting the tax, keeping  
10 records, preparing and filing returns, remitting the tax and  
11 supplying data to the Department on request. The Department may  
12 disallow the discount for servicemen whose certificate of  
13 registration is revoked at the time the return is filed, but  
14 only if the Department's decision to revoke the certificate of  
15 registration has become final. A serviceman need not remit that  
16 part of any tax collected by him to the extent that he is  
17 required to pay and does pay the tax imposed by the Service  
18 Occupation Tax Act with respect to his sale of service  
19 involving the incidental transfer by him of the same property.

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

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

8           1. The name of the seller;

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

11           3. The total amount of taxable receipts received by him  
12 during the preceding calendar month, including receipts  
13 from charge and time sales, but less all deductions allowed  
14 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 If the serviceman is otherwise required to file a monthly  
14 return and if the serviceman's average monthly tax liability to  
15 the Department does not exceed \$200, the Department may  
16 authorize his returns to be filed on a quarter annual basis,  
17 with the return for January, February and March of a given year  
18 being due by April 20 of such year; with the return for April,  
19 May and June of a given year being due by July 20 of such year;  
20 with the return for July, August and September of a given year  
21 being due by October 20 of such year, and with the return for  
22 October, November and December of a given year being due by  
23 January 20 of the following year.

24 If the serviceman is otherwise required to file a monthly  
25 or quarterly return and if the serviceman's average monthly tax  
26 liability to the Department does not exceed \$50, the Department

1 may authorize his returns to be filed on an annual basis, with  
2 the return for a given year being due by January 20 of the  
3 following year.

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

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

14 Where a serviceman collects the tax with respect to the  
15 selling price of property which he sells and the purchaser  
16 thereafter returns such property and the serviceman refunds the  
17 selling price thereof to the purchaser, such serviceman shall  
18 also refund, to the purchaser, the tax so collected from the  
19 purchaser. When filing his return for the period in which he  
20 refunds such tax to the purchaser, the serviceman may deduct  
21 the amount of the tax so refunded by him to the purchaser from  
22 any other Service Use Tax, Service Occupation Tax, retailers'  
23 occupation tax or use tax which such serviceman may be required  
24 to pay or remit to the Department, as shown by such return,  
25 provided that the amount of the tax to be deducted shall  
26 previously have been remitted to the Department by such

1 serviceman. If the serviceman shall not previously have  
2 remitted the amount of such tax to the Department, he shall be  
3 entitled to no deduction hereunder upon refunding such tax to  
4 the purchaser.

5 Any serviceman filing a return hereunder shall also include  
6 the total tax upon the selling price of tangible personal  
7 property purchased for use by him as an incident to a sale of  
8 service, and such serviceman shall remit the amount of such tax  
9 to the Department when filing such 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 servicemen, who are required to file  
13 returns hereunder and also under the Service Occupation Tax  
14 Act, to furnish all the return information required by both  
15 Acts on the one form.

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

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

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

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

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

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

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

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

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

17 Of the remainder of the moneys received by the Department  
18 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
19 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
20 and after July 1, 1989, 3.8% thereof shall be paid into the  
21 Build Illinois Fund; provided, however, that if in any fiscal  
22 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
23 may be, of the moneys received by the Department and required  
24 to be paid into the Build Illinois Fund pursuant to Section 3  
25 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
26 Act, Section 9 of the Service Use Tax Act, and Section 9 of the

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

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



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

16	Fiscal Year	Total Deposit
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
26	2002	93,000,000

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023	275,000,000
22	2024	275,000,000
23	2025	275,000,000
24	2026	279,000,000
25	2027	292,000,000
26	2028	307,000,000

1	2029	322,000,000
2	2030	338,000,000
3	2031	350,000,000
4	2032	350,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2066

13 ~~2060~~.

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

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

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

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

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

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

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

1 for the second preceding month. Beginning April 1, 2000, this  
2 transfer is no longer required and shall not be made.

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

7 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
8 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
9 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15.)

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

12 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

13 Sec. 9. Each serviceman required or authorized to collect  
14 the tax herein imposed shall pay to the Department the amount  
15 of such tax at the time when he is required to file his return  
16 for the period during which such tax was collectible, less a  
17 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
18 after January 1, 1990, or \$5 per calendar year, whichever is  
19 greater, which is allowed to reimburse the serviceman for  
20 expenses incurred in collecting the tax, keeping records,  
21 preparing and filing returns, remitting the tax and supplying  
22 data to the Department on request. The Department may disallow  
23 the discount for servicemen whose certificate of registration  
24 is revoked at the time the return is filed, but only if the

1 Department's decision to revoke the certificate of  
2 registration has become final.

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

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

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

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

- 1           which he engages in business as a serviceman in this State;
- 2           3. The total amount of taxable receipts received by him
- 3           during the preceding calendar month, including receipts
- 4           from charge and time sales, but less all deductions allowed
- 5           by law;
- 6           4. The amount of credit provided in Section 2d of this
- 7           Act;
- 8           5. The amount of tax due;
- 9           5-5. The signature of the taxpayer; and
- 10          6. Such other reasonable information as the Department
- 11          may require.

12          If a taxpayer fails to sign a return within 30 days after

13          the proper notice and demand for signature by the Department,

14          the return shall be considered valid and any amount shown to be

15          due on the return shall be deemed assessed.

16          Prior to October 1, 2003, and on and after September 1,

17          2004 a serviceman may accept a Manufacturer's Purchase Credit

18          certification from a purchaser in satisfaction of Service Use

19          Tax as provided in Section 3-70 of the Service Use Tax Act if

20          the purchaser provides the appropriate documentation as

21          required by Section 3-70 of the Service Use Tax Act. A

22          Manufacturer's Purchase Credit certification, accepted prior

23          to October 1, 2003 or on or after September 1, 2004 by a

24          serviceman as provided in Section 3-70 of the Service Use Tax

25          Act, may be used by that serviceman to satisfy Service

26          Occupation Tax liability in the amount claimed in the



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

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

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

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

1 returns.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24 Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of  
2 candy, grooming and hygiene products, and soft drinks that had  
3 been taxed at a rate of 1% prior to September 1, 2009 but that  
4 are now taxed at 6.25%.

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

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

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 certificate of the  
 16 Chairman of the Metropolitan Pier and Exposition Authority  
 17 provided under Section 8.25f of the State Finance Act, but not  
 18 in excess of the sums designated as "Total Deposit", shall be  
 19 deposited in the aggregate from collections under Section 9 of  
 20 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 21 9 of the Service Occupation Tax Act, and Section 3 of the  
 22 Retailers' Occupation Tax Act into the McCormick Place  
 23 Expansion Project Fund in the specified fiscal years.

24	Fiscal Year	Total Deposit
25	1993	\$0
26	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023	275,000,000
4	2024	275,000,000
5	2025	275,000,000
6	2026	279,000,000
7	2027	292,000,000
8	2028	307,000,000
9	2029	322,000,000
10	2030	338,000,000
11	2031	350,000,000
12	2032	350,000,000

13                   and  
14                   each fiscal year  
15                   thereafter that bonds  
16                   are outstanding under  
17                   Section 13.2 of the  
18                   Metropolitan Pier and  
19                   Exposition Authority Act,  
20                   but not after fiscal year 2066  
21                   ~~2060~~.

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

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

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

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

1 generating facility certified pursuant to Section 605-332 of  
2 the Department of Commerce and Economic Opportunity Law of the  
3 Civil Administrative Code of Illinois.

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

23 Of the remainder of the moneys received by the Department  
24 pursuant to this Act, 75% shall be paid into the General  
25 Revenue Fund of the State Treasury and 25% shall be reserved in  
26 a special account and used only for the transfer to the Common

1 School Fund as part of the monthly transfer from the General  
2 Revenue Fund in accordance with Section 8a of the State Finance  
3 Act.

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

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

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

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

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

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

26           As soon as possible after the first day of each month, upon

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

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

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

19 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
20 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
21 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15.)

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. The Department may  
17 disallow the discount for retailers whose certificate of  
18 registration is revoked at the time the return is filed, but  
19 only if the Department's decision to revoke the certificate of  
20 registration has become final.

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

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

1 actual liability for the month or 27.5% of the taxpayer's  
2 liability for the same calendar month of the preceding year. If  
3 the month during which such tax liability is incurred begins on  
4 or after January 1, 1987 and prior to January 1, 1988, each  
5 payment shall be in an amount equal to 22.5% of the taxpayer's  
6 actual liability for the month or 26.25% of the taxpayer's  
7 liability for the same calendar month of the preceding year. If  
8 the month during which such tax liability is incurred begins on  
9 or after January 1, 1988, and prior to January 1, 1989, or  
10 begins on or after January 1, 1996, each payment shall be in an  
11 amount equal to 22.5% of the taxpayer's actual liability for  
12 the month or 25% of the taxpayer's liability for the same  
13 calendar month of the preceding year. If the month during which  
14 such tax liability is incurred begins on or after January 1,  
15 1989, and prior to January 1, 1996, each payment shall be in an  
16 amount equal to 22.5% of the taxpayer's actual liability for  
17 the month or 25% of the taxpayer's liability for the same  
18 calendar month of the preceding year or 100% of the taxpayer's  
19 actual liability for the quarter monthly reporting period. The  
20 amount of such quarter monthly payments shall be credited  
21 against the final tax liability of the taxpayer's return for  
22 that month. Before October 1, 2000, once applicable, the  
23 requirement of the making of quarter monthly payments to the  
24 Department by taxpayers having an average monthly tax liability  
25 of \$10,000 or more as determined in the manner provided above  
26 shall continue until such taxpayer's average monthly liability



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

1 foreseeable future will fall below the \$20,000 threshold stated  
2 above, then such taxpayer may petition the Department for a  
3 change in such taxpayer's reporting status. The Department  
4 shall change such taxpayer's reporting status unless it finds  
5 that such change is seasonal in nature and not likely to be  
6 long term. If any such quarter monthly payment is not paid at  
7 the time or in the amount required by this Section, then the  
8 taxpayer shall be liable for penalties and interest on the  
9 difference between the minimum amount due as a payment and the  
10 amount of such quarter monthly payment actually and timely  
11 paid, except insofar as the taxpayer has previously made  
12 payments for that month to the Department in excess of the  
13 minimum payments previously due as provided in this Section.  
14 The Department shall make reasonable rules and regulations to  
15 govern the quarter monthly payment amount and quarter monthly  
16 payment dates for taxpayers who file on other than a calendar  
17 monthly basis.

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

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

1 minimum payments previously due.

2       The provisions of this paragraph apply on and after October  
3 1, 2001. Without regard to whether a taxpayer is required to  
4 make quarter monthly payments as specified above, any taxpayer  
5 who is required by Section 2d of this Act to collect and remit  
6 prepaid taxes and has collected prepaid taxes that average in  
7 excess of \$20,000 per month during the preceding 4 complete  
8 calendar quarters shall file a return with the Department as  
9 required by Section 2f and shall make payments to the  
10 Department on or before the 7th, 15th, 22nd and last day of the  
11 month during which the liability is incurred. Each payment  
12 shall be in an amount equal to 22.5% of the taxpayer's actual  
13 liability for the month or 25% of the taxpayer's liability for  
14 the same calendar month of the preceding year. The amount of  
15 the quarter monthly payments shall be credited against the  
16 final tax liability of the taxpayer's return for that month  
17 filed under this Section or Section 2f, as the case may be.  
18 Once applicable, the requirement of the making of quarter  
19 monthly payments to the Department pursuant to this paragraph  
20 shall continue until the taxpayer's average monthly prepaid tax  
21 collections during the preceding 4 complete calendar quarters  
22 (excluding the month of highest liability and the month of  
23 lowest liability) is less than \$19,000 or until such taxpayer's  
24 average monthly liability to the Department as computed for  
25 each calendar quarter of the 4 preceding complete calendar  
26 quarters is less than \$20,000. If any such quarter monthly

1 payment is not paid at the time or in the amount required, the  
2 taxpayer shall be liable for penalties and interest on such  
3 difference, except insofar as the taxpayer has previously made  
4 payments for that month in excess of the minimum payments  
5 previously due.

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

1 interest on such difference.

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

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

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

22 Beginning August 1, 2000, each month the Department shall  
23 pay into the County and Mass Transit District Fund 20% of the  
24 net revenue realized for the preceding month from the 1.25%  
25 rate on the selling price of motor fuel and gasohol. Beginning  
26 September 1, 2010, each month the Department shall pay into the

1 County and Mass Transit District Fund 20% of the net revenue  
2 realized for the preceding month from the 1.25% rate on the  
3 selling price of sales tax holiday items.

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

8 Beginning August 1, 2000, each month the Department shall  
9 pay into the Local Government Tax Fund 80% of the net revenue  
10 realized for the preceding month from the 1.25% rate on the  
11 selling price of motor fuel and gasohol. Beginning September 1,  
12 2010, each month the Department shall pay into the Local  
13 Government Tax Fund 80% of the net revenue realized for the  
14 preceding month from the 1.25% rate on the selling price of  
15 sales tax holiday items.

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

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

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

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

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

26 Of the remainder of the moneys received by the Department



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

20	Fiscal Year	Annual Specified Amount
21	1986	\$54,800,000
22	1987	\$76,650,000
23	1988	\$80,480,000
24	1989	\$88,510,000
25	1990	\$115,330,000
26	1991	\$145,470,000

1                   1992                                   \$182,730,000

2                   1993                                   \$206,520,000;

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	246,000,000
16	2022	260,000,000
17	2023	275,000,000
18	2024	275,000,000
19	2025	275,000,000
20	2026	279,000,000
21	2027	292,000,000
22	2028	307,000,000
23	2029	322,000,000
24	2030	338,000,000
25	2031	350,000,000
26	2032	350,000,000

1                   and  
2                   each fiscal year  
3                   thereafter that bonds  
4                   are outstanding under  
5                   Section 13.2 of the  
6                   Metropolitan Pier and  
7                   Exposition Authority Act,  
8                   but not after fiscal year 2066  
9                   ~~2060~~.

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

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

1 2013, the Department shall each month pay into the Illinois Tax  
2 Increment Fund 0.27% of 80% of the net revenue realized for the  
3 preceding month from the 6.25% general rate on the selling  
4 price of tangible personal property.

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 with the receipt of the first report of  
9 taxes paid by an eligible business and continuing for a 25-year  
10 period, the Department shall each month pay into the Energy  
11 Infrastructure Fund 80% of the net revenue realized from the  
12 6.25% general rate on the selling price of Illinois-mined coal  
13 that was sold to an eligible business. For purposes of this  
14 paragraph, the term "eligible business" means a new electric  
15 generating facility certified pursuant to Section 605-332 of  
16 the Department of Commerce and Economic Opportunity Law of the  
17 Civil Administrative Code of Illinois.

18 Subject to payment of amounts into the Build Illinois Fund,  
19 the McCormick Place Expansion Project Fund, the Illinois Tax  
20 Increment Fund, and the Energy Infrastructure Fund pursuant to  
21 the preceding paragraphs or in any amendments to this Section  
22 hereafter enacted, beginning on the first day of the first  
23 calendar month to occur on or after the effective date of this  
24 amendatory Act of the 98th General Assembly, each month, from  
25 the collections made under Section 9 of the Use Tax Act,  
26 Section 9 of the Service Use Tax Act, Section 9 of the Service

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

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

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



1 same period, the retailer shall attach to his annual return a  
2 schedule showing a reconciliation of the 2 amounts and the  
3 reasons for the difference. The retailer's annual return to the  
4 Department shall also disclose the cost of goods sold by the  
5 retailer during the year covered by such return, opening and  
6 closing inventories of such goods for such year, costs of goods  
7 used from stock or taken from stock and given away by the  
8 retailer during such year, payroll information of the  
9 retailer's business during such year and any additional  
10 reasonable information which the Department deems would be  
11 helpful in determining the accuracy of the monthly, quarterly  
12 or annual returns filed by such retailer as provided for in  
13 this Section.

14 If the annual information return required by this Section  
15 is not filed when and as required, the taxpayer shall be liable  
16 as follows:

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

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

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

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

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

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

24           For greater simplicity of administration, manufacturers,  
25 importers and wholesalers whose products are sold at retail in  
26 Illinois by numerous retailers, and who wish to do so, may

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

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

22 Any person engaged in the business of selling tangible  
23 personal property at retail as a concessionaire or other type  
24 of seller at the Illinois State Fair, county fairs, art shows,  
25 flea markets and similar exhibitions or events, or any  
26 transient merchants, as defined by Section 2 of the Transient

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

16 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
17 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.  
18 8-26-14; 99-352, eff. 8-12-15.)

19 Section 30. The Metropolitan Pier and Exposition Authority  
20 Act is amended by changing Sections 5, 13, and 13.2 as follows:

21 (70 ILCS 210/5) (from Ch. 85, par. 1225)

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

24 (a) To accept from Chicago Park Fair, a corporation, an

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

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

16 (c) To acquire, own, construct, equip, lease, operate  
17 and maintain grounds, buildings and facilities to carry out  
18 its corporate purposes and duties, and to carry out or  
19 otherwise provide for the recreational, cultural,  
20 commercial or residential development of Navy Pier, and to  
21 fix and collect just, reasonable and nondiscriminatory  
22 charges for the use thereof. The charges so collected shall  
23 be made available to defray the reasonable expenses of the  
24 Authority and to pay the principal of and the interest upon  
25 any revenue bonds issued by the Authority. The Authority  
26 shall be subject to and comply with the Lake Michigan and

1 Chicago Lakefront Protection Ordinance, the Chicago  
2 Building Code, the Chicago Zoning Ordinance, and all  
3 ordinances and regulations of the City of Chicago contained  
4 in the following Titles of the Municipal Code of Chicago:  
5 Businesses, Occupations and Consumer Protection; Health  
6 and Safety; Fire Prevention; Public Peace, Morals and  
7 Welfare; Utilities and Environmental Protection; Streets,  
8 Public Ways, Parks, Airports and Harbors; Electrical  
9 Equipment and Installation; Housing and Economic  
10 Development (only Chapter 5-4 thereof); and Revenue and  
11 Finance (only so far as such Title pertains to the  
12 Authority's duty to collect taxes on behalf of the City of  
13 Chicago).

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

16 (e) To lease any buildings to the Adjutant General of  
17 the State of Illinois for the use of the Illinois National  
18 Guard or the Illinois Naval Militia.

19 (f) To exercise the right of eminent domain by  
20 condemnation proceedings in the manner provided by the  
21 Eminent Domain Act, including, with respect to Site B only,  
22 the authority to exercise quick take condemnation by  
23 immediate vesting of title under Article 20 of the Eminent  
24 Domain Act, to acquire any privately owned real or personal  
25 property and, with respect to Site B only, public property  
26 used for rail transportation purposes (but no such taking

1 of such public property shall, in the reasonable judgment  
2 of the owner, interfere with such rail transportation) for  
3 the lawful purposes of the Authority in Site A, at Navy  
4 Pier, and at Site B. Just compensation for property taken  
5 or acquired under this paragraph shall be paid in money or,  
6 notwithstanding any other provision of this Act and with  
7 the agreement of the owner of the property to be taken or  
8 acquired, the Authority may convey substitute property or  
9 interests in property or enter into agreements with the  
10 property owner, including leases, licenses, or  
11 concessions, with respect to any property owned by the  
12 Authority, or may provide for other lawful forms of just  
13 compensation to the owner. Any property acquired in  
14 condemnation proceedings shall be used only as provided in  
15 this Act. Except as otherwise provided by law, the City of  
16 Chicago shall have a right of first refusal prior to any  
17 sale of any such property by the Authority to a third party  
18 other than substitute property. The Authority shall  
19 develop and implement a relocation plan for businesses  
20 displaced as a result of the Authority's acquisition of  
21 property. The relocation plan shall be substantially  
22 similar to provisions of the Uniform Relocation Assistance  
23 and Real Property Acquisition Act and regulations  
24 promulgated under that Act relating to assistance to  
25 displaced businesses. To implement the relocation plan the  
26 Authority may acquire property by purchase or gift or may

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

17 (g) To enter into contracts relating to construction  
18 projects which provide for the delivery by the contractor  
19 of a completed project, structure, improvement, or  
20 specific portion thereof, for a fixed maximum price, which  
21 contract may provide that the delivery of the project,  
22 structure, improvement, or specific portion thereof, for  
23 the fixed maximum price is insured or guaranteed by a third  
24 party capable of completing the construction.

25 (h) To enter into agreements with any person with  
26 respect to the use and occupancy of the grounds, buildings,



1 and facilities of the Authority, including concession,  
2 license, and lease agreements on terms and conditions as  
3 the Authority determines. Notwithstanding Section 24,  
4 agreements with respect to the use and occupancy of the  
5 grounds, buildings, and facilities of the Authority for a  
6 term of more than one year shall be entered into in  
7 accordance with the procurement process provided for in  
8 Section 25.1.

9 (i) To enter into agreements with any person with  
10 respect to the operation and management of the grounds,  
11 buildings, and facilities of the Authority or the provision  
12 of goods and services on terms and conditions as the  
13 Authority determines.

14 (j) After conducting the procurement process provided  
15 for in Section 25.1, to enter into one or more contracts to  
16 provide for the design and construction of all or part of  
17 the Authority's Expansion Project grounds, buildings, and  
18 facilities. Any contract for design and construction of the  
19 Expansion Project shall be in the form authorized by  
20 subsection (g), shall be for a fixed maximum price not in  
21 excess of the funds that are authorized to be made  
22 available for those purposes during the term of the  
23 contract, and shall be entered into before commencement of  
24 construction.

25 (k) To enter into agreements, including project  
26 agreements with labor unions, that the Authority deems

1 necessary to complete the Expansion Project or any other  
2 construction or improvement project in the most timely and  
3 efficient manner and without strikes, picketing, or other  
4 actions that might cause disruption or delay and thereby  
5 add to the cost of the project.

6 (1) To provide incentives to organizations and  
7 entities that agree to make use of the grounds, buildings,  
8 and facilities of the Authority for conventions, meetings,  
9 or trade shows. The incentives may take the form of  
10 discounts from regular fees charged by the Authority,  
11 subsidies for or assumption of the costs incurred with  
12 respect to the convention, meeting, or trade show, or other  
13 inducements. The Authority shall award incentives to  
14 attract large conventions, meetings, and trade shows to its  
15 facilities under the terms set forth in this subsection (1)  
16 from amounts appropriated to the Authority from the  
17 Metropolitan Pier and Exposition Authority Incentive Fund  
18 for this purpose.

19 No later than May 15 of each year, the Chief Executive  
20 Officer of the Metropolitan Pier and Exposition Authority  
21 shall certify to the State Comptroller and the State  
22 Treasurer the amounts of incentive grant funds used during  
23 the current fiscal year to provide incentives for  
24 conventions, meetings, or trade shows that (i) have been  
25 approved by the Authority, in consultation with an  
26 organization meeting the qualifications set out in Section

1           5.6 of this Act, provided the Authority has entered into a  
2           marketing agreement with such an organization, (ii)  
3           demonstrate registered attendance in excess of 5,000  
4           individuals or in excess of 10,000 individuals, as  
5           appropriate, and (iii) but for the incentive, would not  
6           have used the facilities of the Authority for the  
7           convention, meeting, or trade show. The State Comptroller  
8           may request that the Auditor General conduct an audit of  
9           the accuracy of the certification. If the State Comptroller  
10          determines by this process of certification that incentive  
11          funds, in whole or in part, were disbursed by the Authority  
12          by means other than in accordance with the standards of  
13          this subsection (1), then any amount transferred to the  
14          Metropolitan Pier and Exposition Authority Incentive Fund  
15          shall be reduced during the next subsequent transfer in  
16          direct proportion to that amount determined to be in  
17          violation of the terms set forth in this subsection (1).

18           On July 15, 2012, the Comptroller shall order  
19          transferred, and the Treasurer shall transfer, into the  
20          Metropolitan Pier and Exposition Authority Incentive Fund  
21          from the General Revenue Fund the sum of \$7,500,000 plus an  
22          amount equal to the incentive grant funds certified by the  
23          Chief Executive Officer as having been lawfully paid under  
24          the provisions of this Section in the previous 2 fiscal  
25          years that have not otherwise been transferred into the  
26          Metropolitan Pier and Exposition Authority Incentive Fund,

1 provided that transfers in excess of \$15,000,000 shall not  
2 be made in any fiscal year.

3 On July 15, 2013, the Comptroller shall order  
4 transferred, and the Treasurer shall transfer, into the  
5 Metropolitan Pier and Exposition Authority Incentive Fund  
6 from the General Revenue Fund the sum of \$7,500,000 plus an  
7 amount equal to the incentive grant funds certified by the  
8 Chief Executive Officer as having been lawfully paid under  
9 the provisions of this Section in the previous fiscal year  
10 that have not otherwise been transferred into the  
11 Metropolitan Pier and Exposition Authority Incentive Fund,  
12 provided that transfers in excess of \$15,000,000 shall not  
13 be made in any fiscal year.

14 On July 15, 2014, and every year thereafter, the  
15 Comptroller shall order transferred, and the Treasurer  
16 shall transfer, into the Metropolitan Pier and Exposition  
17 Authority Incentive Fund from the General Revenue Fund an  
18 amount equal to the incentive grant funds certified by the  
19 Chief Executive Officer as having been lawfully paid under  
20 the provisions of this Section in the previous fiscal year  
21 that have not otherwise been transferred into the  
22 Metropolitan Pier and Exposition Authority Incentive Fund,  
23 provided that (1) no transfers with respect to any previous  
24 fiscal year shall be made after the transfer has been made  
25 with respect to the 2018 fiscal year and (2) transfers in  
26 excess of \$15,000,000 shall not be made in any fiscal year.

1           After a transfer has been made under this subsection  
2           (1), the Chief Executive Officer shall file a request for  
3           payment with the Comptroller evidencing that the incentive  
4           grants have been made and the Comptroller shall thereafter  
5           order paid, and the Treasurer shall pay, the requested  
6           amounts to the Metropolitan Pier and Exposition Authority.

7           In no case shall more than \$5,000,000 be used in any  
8           one year by the Authority for incentives granted  
9           conventions, meetings, or trade shows with a registered  
10          attendance of more than 5,000 and less than 10,000. Amounts  
11          in the Metropolitan Pier and Exposition Authority  
12          Incentive Fund shall only be used by the Authority for  
13          incentives paid to attract large conventions, meetings,  
14          and trade shows to its facilities as provided in this  
15          subsection (1).

16          (1-5) The Village of Rosemont shall provide incentives  
17          from amounts transferred into the Convention Center  
18          Support Fund to retain and attract conventions, meetings,  
19          or trade shows to the Donald E. Stephens Convention Center  
20          under the terms set forth in this subsection (1-5).

21          No later than May 15 of each year, the Mayor of the  
22          Village of Rosemont or his or her designee shall certify to  
23          the State Comptroller and the State Treasurer the amounts  
24          of incentive grant funds used during the previous fiscal  
25          year to provide incentives for conventions, meetings, or  
26          trade shows that (1) have been approved by the Village, (2)

1 demonstrate registered attendance in excess of 5,000  
2 individuals, and (3) but for the incentive, would not have  
3 used the Donald E. Stephens Convention Center facilities  
4 for the convention, meeting, or trade show. The State  
5 Comptroller may request that the Auditor General conduct an  
6 audit of the accuracy of the certification.

7 If the State Comptroller determines by this process of  
8 certification that incentive funds, in whole or in part,  
9 were disbursed by the Village by means other than in  
10 accordance with the standards of this subsection (1-5),  
11 then the amount transferred to the Convention Center  
12 Support Fund shall be reduced during the next subsequent  
13 transfer in direct proportion to that amount determined to  
14 be in violation of the terms set forth in this subsection  
15 (1-5).

16 On July 15, 2012, and each year thereafter, the  
17 Comptroller shall order transferred, and the Treasurer  
18 shall transfer, into the Convention Center Support Fund  
19 from the General Revenue Fund the amount of \$5,000,000 for  
20 (i) incentives to attract large conventions, meetings, and  
21 trade shows to the Donald E. Stephens Convention Center,  
22 and (ii) to be used by the Village of Rosemont for the  
23 repair, maintenance, and improvement of the Donald E.  
24 Stephens Convention Center and for debt service on debt  
25 instruments issued for those purposes by the village. No  
26 later than 30 days after the transfer, the Comptroller

1 shall order paid, and the Treasurer shall pay, to the  
2 Village of Rosemont the amounts transferred.

3 (m) To enter into contracts with any person conveying  
4 the naming rights or other intellectual property rights  
5 with respect to the grounds, buildings, and facilities of  
6 the Authority.

7 (n) To enter into grant agreements with the Chicago  
8 Convention and Tourism Bureau providing for the marketing  
9 of the convention facilities to large and small  
10 conventions, meetings, and trade shows and the promotion of  
11 the travel industry in the City of Chicago, provided such  
12 agreements meet the requirements of Section 5.6 of this  
13 Act. Receipts of the Authority from the increase in the  
14 airport departure tax authorized by Section 13(f) of this  
15 amendatory Act of the 96th General Assembly and, subject to  
16 appropriation to the Authority, funds deposited in the  
17 Chicago Travel Industry Promotion Fund pursuant to Section  
18 6 of the Hotel Operators' Occupation Tax Act shall be  
19 granted to the Bureau for such purposes.

20 ~~Nothing in this Act shall be construed to authorize the~~  
21 ~~Authority to spend the proceeds of any bonds or notes issued~~  
22 ~~under Section 13.2 or any taxes levied under Section 13 to~~  
23 ~~construct a stadium to be leased to or used by professional~~  
24 ~~sports teams.~~

25 (Source: P.A. 97-617, eff. 10-26-11; 98-109, eff. 7-25-13.)

1 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

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

18 The tax imposed under this subsection and all civil  
19 penalties that may be assessed as an incident to that tax shall  
20 be collected and enforced by the Illinois Department of  
21 Revenue. The Department shall have full power to administer and  
22 enforce this subsection, to collect all taxes and penalties so  
23 collected in the manner provided in this subsection, and to  
24 determine all rights to credit memoranda arising on account of  
25 the erroneous payment of tax or penalty under this subsection.  
26 In the administration of and compliance with this subsection,



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

18 Persons subject to any tax imposed under the authority  
19 granted in this subsection may reimburse themselves for their  
20 seller's tax liability under this subsection by separately  
21 stating that tax as an additional charge, which charge may be  
22 stated in combination, in a single amount, with State taxes  
23 that sellers are required to collect under the Use Tax Act,  
24 pursuant to bracket schedules as the Department may prescribe.  
25 The retailer filing the return shall, at the time of filing the  
26 return, pay to the Department the amount of tax imposed under

1 this subsection, less a discount of 1.75%, which is allowed to  
2 reimburse the retailer for the expenses incurred in keeping  
3 records, preparing and filing returns, remitting the tax, and  
4 supplying data to the Department on request.

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

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

18 The Department shall forthwith pay over to the State  
19 Treasurer, ex officio, as trustee for the Authority, all taxes  
20 and penalties collected under this subsection for deposit into  
21 a trust fund held outside of the State Treasury.

22 As soon as possible after the first day of each month,  
23 beginning January 1, 2011, upon certification of the Department  
24 of Revenue, the Comptroller shall order transferred, and the  
25 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
26 local sales tax increment, as defined in the Innovation

1 Development and Economy Act, collected under this subsection  
2 during the second preceding calendar month for sales within a  
3 STAR bond district.

4 After the monthly transfer to the STAR Bonds Revenue Fund,  
5 on or before the 25th day of each calendar month, the  
6 Department shall prepare and certify to the Comptroller the  
7 amounts to be paid under subsection (g) of this Section, which  
8 shall be the amounts, not including credit memoranda, collected  
9 under this subsection during the second preceding calendar  
10 month by the Department, less any amounts determined by the  
11 Department to be necessary for the payment of refunds, less 2%  
12 of such balance, which sum shall be deposited by the State  
13 Treasurer into the Tax Compliance and Administration Fund in  
14 the State Treasury from which it shall be appropriated to the  
15 Department to cover the costs of the Department in  
16 administering and enforcing the provisions of this subsection,  
17 and less any amounts that are transferred to the STAR Bonds  
18 Revenue Fund. Within 10 days after receipt by the Comptroller  
19 of the certification, the Comptroller shall cause the orders to  
20 be drawn for the remaining amounts, and the Treasurer shall  
21 administer those amounts as required in subsection (g).

22 A certificate of registration issued by the Illinois  
23 Department of Revenue to a retailer under the Retailers'  
24 Occupation Tax Act shall permit the registrant to engage in a  
25 business that is taxed under the tax imposed under this  
26 subsection, and no additional registration shall be required

1 under the ordinance imposing the tax or under this subsection.

2 A certified copy of any ordinance imposing or discontinuing  
3 any tax under this subsection or effecting a change in the rate  
4 of that tax shall be filed with the Department, whereupon the  
5 Department shall proceed to administer and enforce this  
6 subsection on behalf of the Authority as of the first day of  
7 the third calendar month following the date of filing.

8 The tax authorized to be levied under this subsection may  
9 be levied within all or any part of the following described  
10 portions of the metropolitan area:

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

25 (2) that portion of the City of Chicago located within  
26 the following area: Beginning at the intersection of West

1 55th Street with Central Avenue, then east along West 55th  
2 Street to its intersection with South Cicero Avenue, then  
3 south along South Cicero Avenue to its intersection with  
4 West 63rd Street, then west along West 63rd Street to its  
5 intersection with South Central Avenue, then north along  
6 South Central Avenue to the point of beginning; and

7 (3) that portion of the City of Chicago located within  
8 the following area: Beginning at the point 150 feet west of  
9 the intersection of the west line of North Ashland Avenue  
10 and the north line of West Diversey Avenue, then north 150  
11 feet, then east along a line 150 feet north of the north  
12 line of West Diversey Avenue extended to the shoreline of  
13 Lake Michigan, then following the shoreline of Lake  
14 Michigan (including Navy Pier and all other improvements  
15 fixed to land, docks, or piers) to the point where the  
16 shoreline of Lake Michigan and the Adlai E. Stevenson  
17 Expressway extended east to that shoreline intersect, then  
18 west along the Adlai E. Stevenson Expressway to a point 150  
19 feet west of the west line of South Ashland Avenue, then  
20 north along a line 150 feet west of the west line of South  
21 and North Ashland Avenue to the point of beginning.

22 The tax authorized to be levied under this subsection may  
23 also be levied on food, alcoholic beverages, and soft drinks  
24 sold on boats and other watercraft departing from and returning  
25 to the shoreline of Lake Michigan (including Navy Pier and all  
26 other improvements fixed to land, docks, or piers) described in

1 item (3).

2 (c) By ordinance the Authority shall, as soon as  
3 practicable after the effective date of this amendatory Act of  
4 1991, impose an occupation tax upon all persons engaged in the  
5 corporate limits of the City of Chicago in the business of  
6 renting, leasing, or letting rooms in a hotel, as defined in  
7 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of  
8 the gross rental receipts from the renting, leasing, or letting  
9 of hotel rooms within the City of Chicago, excluding, however,  
10 from gross rental receipts the proceeds of renting, leasing, or  
11 letting to permanent residents of a hotel, as defined in that  
12 Act. Gross rental receipts shall not include charges that are  
13 added on account of the liability arising from any tax imposed  
14 by the State or any governmental agency on the occupation of  
15 renting, leasing, or letting rooms in a hotel.

16 The tax imposed by the Authority under this subsection and  
17 all civil penalties that may be assessed as an incident to that  
18 tax shall be collected and enforced by the Illinois Department  
19 of Revenue. The certificate of registration that is issued by  
20 the Department to a lessor under the Hotel Operators'  
21 Occupation Tax Act shall permit that registrant to engage in a  
22 business that is taxable under any ordinance enacted under this  
23 subsection without registering separately with the Department  
24 under that ordinance or under this subsection. The Department  
25 shall have full power to administer and enforce this  
26 subsection, to collect all taxes and penalties due under this

1 subsection, to dispose of taxes and penalties so collected in  
2 the manner provided in this subsection, and to determine all  
3 rights to credit memoranda arising on account of the erroneous  
4 payment of tax or penalty under this subsection. In the  
5 administration of and compliance with this subsection, the  
6 Department and persons who are subject to this subsection shall  
7 have the same rights, remedies, privileges, immunities,  
8 powers, and duties, shall be subject to the same conditions,  
9 restrictions, limitations, penalties, and definitions of  
10 terms, and shall employ the same modes of procedure as are  
11 prescribed in the Hotel Operators' Occupation Tax Act (except  
12 where that Act is inconsistent with this subsection), as fully  
13 as if the provisions contained in the Hotel Operators'  
14 Occupation Tax Act were set out in this subsection.

15 Whenever the Department determines that a refund should be  
16 made under this subsection to a claimant instead of issuing a  
17 credit memorandum, the Department shall notify the State  
18 Comptroller, who shall cause a warrant to be drawn for the  
19 amount specified and to the person named in the notification  
20 from the Department. The refund shall be paid by the State  
21 Treasurer out of the Metropolitan Pier and Exposition Authority  
22 trust fund held by the State Treasurer as trustee for the  
23 Authority.

24 Persons subject to any tax imposed under the authority  
25 granted in this subsection may reimburse themselves for their  
26 tax liability for that tax by separately stating that tax as an

1 additional charge, which charge may be stated in combination,  
2 in a single amount, with State taxes imposed under the Hotel  
3 Operators' Occupation Tax Act, the municipal tax imposed under  
4 Section 8-3-13 of the Illinois Municipal Code, and the tax  
5 imposed under Section 19 of the Illinois Sports Facilities  
6 Authority Act.

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

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



1 Treasurer shall administer those amounts as required in  
2 subsection (g).

3 A certified copy of any ordinance imposing or discontinuing  
4 a tax under this subsection or effecting a change in the rate  
5 of that tax shall be filed with the Illinois Department of  
6 Revenue, whereupon the Department shall proceed to administer  
7 and enforce this subsection on behalf of the Authority as of  
8 the first day of the third calendar month following the date of  
9 filing.

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

1 subsection, to collect all taxes and penalties due under this  
2 subsection, to dispose of taxes and penalties so collected in  
3 the manner provided in this subsection, and to determine all  
4 rights to credit memoranda arising on account of the erroneous  
5 payment of tax or penalty under this subsection. In the  
6 administration of and compliance with this subsection, the  
7 Department and persons who are subject to this subsection shall  
8 have the same rights, remedies, privileges, immunities,  
9 powers, and duties, be subject to the same conditions,  
10 restrictions, limitations, penalties, and definitions of  
11 terms, and employ the same modes of procedure as are prescribed  
12 in Sections 2 and 3 (in respect to all provisions of those  
13 Sections other than the State rate of tax; and in respect to  
14 the provisions of the Retailers' Occupation Tax Act referred to  
15 in those Sections, except as to the disposition of taxes and  
16 penalties collected, except for the provision allowing  
17 retailers a deduction from the tax to cover certain costs, and  
18 except that credit memoranda issued under this subsection may  
19 not be used to discharge any State tax liability) of the  
20 Automobile Renting Occupation and Use Tax Act, as fully as if  
21 provisions contained in those Sections of that Act were set  
22 forth in this subsection.

23       Persons subject to any tax imposed under the authority  
24 granted in this subsection may reimburse themselves for their  
25 tax liability under this subsection by separately stating that  
26 tax as an additional charge, which charge may be stated in

1 combination, in a single amount, with State tax that sellers  
2 are required to collect under the Automobile Renting Occupation  
3 and Use Tax Act, pursuant to bracket schedules as the  
4 Department may prescribe.

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

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

1 required in subsection (g).

2 Nothing in this subsection authorizes the Authority to  
3 impose a tax upon the privilege of engaging in any business  
4 that under the Constitution of the United States may not be  
5 made the subject of taxation by this State.

6 A certified copy of any ordinance imposing or discontinuing  
7 a tax under this subsection or effecting a change in the rate  
8 of that tax shall be filed with the Illinois Department of  
9 Revenue, whereupon the Department shall proceed to administer  
10 and enforce this subsection on behalf of the Authority as of  
11 the first day of the third calendar month following the date of  
12 filing.

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

1 certificate of registration for the property may be issued. The  
2 tax or proof of exemption may be transmitted to the Department  
3 by way of the State agency with which or State officer with  
4 whom the tangible personal property must be titled or  
5 registered if the Department and that agency or State officer  
6 determine that this procedure will expedite the processing of  
7 applications for title or registration.

8 The Department shall have full power to administer and  
9 enforce this subsection, to collect all taxes, penalties, and  
10 interest due under this subsection, to dispose of taxes,  
11 penalties, and interest so collected in the manner provided in  
12 this subsection, and to determine all rights to credit  
13 memoranda or refunds arising on account of the erroneous  
14 payment of tax, penalty, or interest under this subsection. In  
15 the administration of and compliance with this subsection, the  
16 Department and persons who are subject to this subsection shall  
17 have the same rights, remedies, privileges, immunities,  
18 powers, and duties, be subject to the same conditions,  
19 restrictions, limitations, penalties, and definitions of  
20 terms, and employ the same modes of procedure as are prescribed  
21 in Sections 2 and 4 (except provisions pertaining to the State  
22 rate of tax; and in respect to the provisions of the Use Tax  
23 Act referred to in that Section, except provisions concerning  
24 collection or refunding of the tax by retailers, except the  
25 provisions of Section 19 pertaining to claims by retailers,  
26 except the last paragraph concerning refunds, and except that

1 credit memoranda issued under this subsection may not be used  
2 to discharge any State tax liability) of the Automobile Renting  
3 Occupation and Use Tax Act, as fully as if provisions contained  
4 in those Sections of that Act were set forth in this  
5 subsection.

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

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

1 Comptroller shall cause the orders to be drawn for such  
2 amounts, and the Treasurer shall administer those amounts as  
3 required in subsection (g).

4 A certified copy of any ordinance imposing or discontinuing  
5 a tax or effecting a change in the rate of that tax shall be  
6 filed with the Illinois Department of Revenue, whereupon the  
7 Department shall proceed to administer and enforce this  
8 subsection on behalf of the Authority as of the first day of  
9 the third calendar month following the date of filing.

10 (f) By ordinance the Authority shall, as soon as  
11 practicable after the effective date of this amendatory Act of  
12 1991, impose an occupation tax on all persons, other than a  
13 governmental agency, engaged in the business of providing  
14 ground transportation for hire to passengers in the  
15 metropolitan area at a rate of (i) \$4 per taxi or livery  
16 vehicle departure with passengers for hire from commercial  
17 service airports in the metropolitan area, (ii) for each  
18 departure with passengers for hire from a commercial service  
19 airport in the metropolitan area in a bus or van operated by a  
20 person other than a person described in item (iii): \$18 per bus  
21 or van with a capacity of 1-12 passengers, \$36 per bus or van  
22 with a capacity of 13-24 passengers, and \$54 per bus or van  
23 with a capacity of over 24 passengers, and (iii) for each  
24 departure with passengers for hire from a commercial service  
25 airport in the metropolitan area in a bus or van operated by a  
26 person regulated by the Interstate Commerce Commission or

1 Illinois Commerce Commission, operating scheduled service from  
2 the airport, and charging fares on a per passenger basis: \$2  
3 per passenger for hire in each bus or van. The term "commercial  
4 service airports" means those airports receiving scheduled  
5 passenger service and enplaning more than 100,000 passengers  
6 per year.

7 In the ordinance imposing the tax, the Authority may  
8 provide for the administration and enforcement of the tax and  
9 the collection of the tax from persons subject to the tax as  
10 the Authority determines to be necessary or practicable for the  
11 effective administration of the tax. The Authority may enter  
12 into agreements as it deems appropriate with any governmental  
13 agency providing for that agency to act as the Authority's  
14 agent to collect the tax.

15 In the ordinance imposing the tax, the Authority may  
16 designate a method or methods for persons subject to the tax to  
17 reimburse themselves for the tax liability arising under the  
18 ordinance (i) by separately stating the full amount of the tax  
19 liability as an additional charge to passengers departing the  
20 airports, (ii) by separately stating one-half of the tax  
21 liability as an additional charge to both passengers departing  
22 from and to passengers arriving at the airports, or (iii) by  
23 some other method determined by the Authority.

24 All taxes, penalties, and interest collected under any  
25 ordinance adopted under this subsection, less any amounts  
26 determined to be necessary for the payment of refunds and less



1 the taxes, penalties, and interest attributable to any increase  
2 in the rate of tax authorized by Public Act 96-898, shall be  
3 paid forthwith to the State Treasurer, ex officio, for deposit  
4 into a trust fund held outside the State Treasury and shall be  
5 administered by the State Treasurer as provided in subsection  
6 (g) of this Section. All taxes, penalties, and interest  
7 attributable to any increase in the rate of tax authorized by  
8 Public Act 96-898 shall be paid by the State Treasurer as  
9 follows: 25% for deposit into the Convention Center Support  
10 Fund, to be used by the Village of Rosemont for the repair,  
11 maintenance, and improvement of the Donald E. Stephens  
12 Convention Center and for debt service on debt instruments  
13 issued for those purposes by the village and 75% to the  
14 Authority to be used for grants to an organization meeting the  
15 qualifications set out in Section 5.6 of this Act, provided the  
16 Metropolitan Pier and Exposition Authority has entered into a  
17 marketing agreement with such an organization.

18 (g) Amounts deposited from the proceeds of taxes imposed by  
19 the Authority under subsections (b), (c), (d), (e), and (f) of  
20 this Section and amounts deposited under Section 19 of the  
21 Illinois Sports Facilities Authority Act shall be held in a  
22 trust fund outside the State Treasury and shall be administered  
23 by the Treasurer as follows:

24 (1) An amount necessary for the payment of refunds with  
25 respect to those taxes shall be retained in the trust fund  
26 and used for those payments.

1           (2) On July 20 and on the 20th of each month  
2 thereafter, provided that the amount requested in the  
3 annual certificate of the Chairman of the Authority filed  
4 under Section 8.25f of the State Finance Act has been  
5 appropriated for payment to the Authority, 1/8 of the local  
6 tax transfer amount, together with any cumulative  
7 deficiencies in the amounts transferred into the McCormick  
8 Place Expansion Project Fund under this subparagraph (2)  
9 during the fiscal year for which the certificate has been  
10 filed, shall be transferred from the trust fund into the  
11 McCormick Place Expansion Project Fund in the State  
12 treasury until 100% of the local tax transfer amount has  
13 been so transferred. "Local tax transfer amount" shall mean  
14 the amount requested in the annual certificate, minus the  
15 reduction amount. "Reduction amount" shall mean \$41.7  
16 million in fiscal year 2011, \$36.7 million in fiscal year  
17 2012, \$36.7 million in fiscal year 2013, \$36.7 million in  
18 fiscal year 2014, and \$31.7 million in each fiscal year  
19 thereafter until 2032, provided that the reduction amount  
20 shall be reduced by (i) the amount certified by the  
21 Authority to the State Comptroller and State Treasurer  
22 under Section 8.25 of the State Finance Act, as amended,  
23 with respect to that fiscal year and (ii) in any fiscal  
24 year in which the amounts deposited in the trust fund under  
25 this Section exceed \$318.3 million, exclusive of amounts  
26 set aside for refunds and for the reserve account, one

1           dollar for each dollar of the deposits in the trust fund  
2           above \$318.3 million with respect to that year, exclusive  
3           of amounts set aside for refunds and for the reserve  
4           account.

5           (3) On July 20, 2010, the Comptroller shall certify to  
6           the Governor, the Treasurer, and the Chairman of the  
7           Authority the 2010 deficiency amount, which means the  
8           cumulative amount of transfers that were due from the trust  
9           fund to the McCormick Place Expansion Project Fund in  
10          fiscal years 2008, 2009, and 2010 under Section 13(g) of  
11          this Act, as it existed prior to May 27, 2010 (the  
12          effective date of Public Act 96-898), but not made. On July  
13          20, 2011 and on July 20 of each year through July 20, 2014,  
14          the Treasurer shall calculate for the previous fiscal year  
15          the surplus revenues in the trust fund and pay that amount  
16          to the Authority. On July 20, 2015 and on July 20 of each  
17          year thereafter to and including July 20, 2018, as long as  
18          bonds and notes issued under Section 13.2 or bonds and  
19          notes issued to refund those bonds and notes are  
20          outstanding, the Treasurer shall calculate for the  
21          previous fiscal year the surplus revenues in the trust fund  
22          and pay one-half of that amount to the State Treasurer for  
23          deposit into the General Revenue Fund until the 2010  
24          deficiency amount has been paid and shall pay the balance  
25          of the surplus revenues to the Authority. On July 20, 2019  
26          and on July 20 of each year thereafter, the Treasurer shall

1 calculate for the previous fiscal year the surplus revenues  
2 in the trust fund and pay all of such surplus revenues to  
3 the State Treasurer for deposit into the General Revenue  
4 Fund until the 2010 deficiency amount has been paid. After  
5 the 2010 deficiency amount has been paid, the Treasurer  
6 shall pay the balance of the surplus revenues to the  
7 Authority. "Surplus revenues" means the amounts remaining  
8 in the trust fund on June 30 of the previous fiscal year  
9 (A) after the State Treasurer has set aside in the trust  
10 fund (i) amounts retained for refunds under subparagraph  
11 (1) and (ii) any amounts necessary to meet the reserve  
12 account amount and (B) after the State Treasurer has  
13 transferred from the trust fund to the General Revenue Fund  
14 100% of any post-2010 deficiency amount. "Reserve account  
15 amount" means \$15 million in fiscal year 2011 and \$30  
16 million in each fiscal year thereafter. The reserve account  
17 amount shall be set aside in the trust fund and used as a  
18 reserve to be transferred to the McCormick Place Expansion  
19 Project Fund in the event the proceeds of taxes imposed  
20 under this Section 13 are not sufficient to fund the  
21 transfer required in subparagraph (2). "Post-2010  
22 deficiency amount" means any deficiency in transfers from  
23 the trust fund to the McCormick Place Expansion Project  
24 Fund with respect to fiscal years 2011 and thereafter. It  
25 is the intention of this subparagraph (3) that no surplus  
26 revenues shall be paid to the Authority with respect to any

1 year in which a post-2010 deficiency amount has not been  
2 satisfied by the Authority.

3 Moneys received by the Authority as surplus revenues may be  
4 used (i) for the purposes of paying debt service on the bonds  
5 and notes issued by the Authority, including early redemption  
6 of those bonds or notes, (ii) for the purposes of repair,  
7 replacement, and improvement of the grounds, buildings, and  
8 facilities of the Authority, and (iii) for the corporate  
9 purposes of the Authority in fiscal years 2011 through 2015 in  
10 an amount not to exceed \$20,000,000 annually or \$80,000,000  
11 total, which amount shall be reduced \$0.75 for each dollar of  
12 the receipts of the Authority in that year from any contract  
13 entered into with respect to naming rights at McCormick Place  
14 under Section 5(m) of this Act. When bonds and notes issued  
15 under Section 13.2, or bonds or notes issued to refund those  
16 bonds and notes, are no longer outstanding, the balance in the  
17 trust fund shall be paid to the 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. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)

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,  
8 Section 13.1, or issued to refund or advance refund bonds and  
9 notes otherwise issued under this Act, (collectively referred  
10 to as "bonds") to be issued by the Authority under this Section  
11 in an aggregate original principal amount (excluding the amount  
12 of any bonds and notes issued to refund or advance refund bonds  
13 or notes issued under this Section and Section 13.1) not to  
14 exceed \$2,850,000,000 ~~\$2,557,000,000~~ for the purposes of  
15 carrying out and performing its duties and exercising its  
16 powers under this Act. The increased debt authorization of  
17 \$450,000,000 provided by Public Act 96-898 ~~this amendatory Act~~  
18 ~~of the 96th General Assembly~~ shall be used solely for the  
19 purpose of: (i) hotel construction and related necessary  
20 capital improvements; (ii) other needed capital improvements  
21 to existing facilities; and (iii) land acquisition for and  
22 construction of one multi-use facility on property bounded by  
23 East Cermak Road on the south, East 21st Street on the north,  
24 South Indiana Avenue on the west, and South Prairie Avenue on  
25 the east in the City of Chicago, Cook County, Illinois; these  
26 limitations do not apply to the increased debt authorization

1 provided by this amendatory Act of the 99th General Assembly.

2 No bonds issued to refund or advance refund bonds issued under  
3 this Section may mature later than 40 years from the date of  
4 issuance of the refunding or advance refunding bonds. After the  
5 aggregate original principal amount of bonds authorized in this  
6 Section has been issued, the payment of any principal amount of  
7 such bonds does not authorize the issuance of additional bonds  
8 (except refunding bonds). Any bonds and notes issued under this  
9 Section in any year in which there is an outstanding "post-2010  
10 deficiency amount" as that term is defined in Section 13 (g) (3)  
11 of this Act shall provide for the payment to the State  
12 Treasurer of the amount of that deficiency. Proceeds from the  
13 sale of bonds issued pursuant to the increased debt  
14 authorization provided by this amendatory Act of the 99th  
15 General Assembly may be used for the payment to the State  
16 Treasurer of any unpaid amounts described in paragraph (3) of  
17 subsection (g) of Section 13 of this Act as part of the "2010  
18 deficiency amount" or the "Post-2010 deficiency amount."

19 On the first day of each month commencing after July 1,  
20 1993, amounts, if any, on deposit in the McCormick Place  
21 Expansion Project Fund shall, subject to appropriation, be paid  
22 in full to the Authority or, upon its direction, to the trustee  
23 or trustees for bondholders of bonds that by their terms are  
24 payable from the moneys received from the McCormick Place  
25 Expansion Project Fund, until an amount equal to 100% of the  
26 aggregate amount of the principal and interest in the fiscal

1 year, including that pursuant to sinking fund requirements, has  
2 been so paid and deficiencies in reserves shall have been  
3 remedied.

4 The State of Illinois pledges to and agrees with the  
5 holders of the bonds of the Metropolitan Pier and Exposition  
6 Authority issued under this Section that the State will not  
7 limit or alter the rights and powers vested in the Authority by  
8 this Act so as to impair the terms of any contract made by the  
9 Authority with those holders or in any way impair the rights  
10 and remedies of those holders until the bonds, together with  
11 interest thereon, interest on any unpaid installments of  
12 interest, and all costs and expenses in connection with any  
13 action or proceedings by or on behalf of those holders are  
14 fully met and discharged; provided that any increase in the Tax  
15 Act Amounts specified in Section 3 of the Retailers' Occupation  
16 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service  
17 Use Tax Act, and Section 9 of the Service Occupation Tax Act  
18 required to be deposited into the Build Illinois Bond Account  
19 in the Build Illinois Fund pursuant to any law hereafter  
20 enacted shall not be deemed to impair the rights of such  
21 holders so long as the increase does not result in the  
22 aggregate debt service payable in the current or any future  
23 fiscal year of the State on all bonds issued pursuant to the  
24 Build Illinois Bond Act and the Metropolitan Pier and  
25 Exposition Authority Act and payable from tax revenues  
26 specified in Section 3 of the Retailers' Occupation Tax Act,



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

1 these pledges and agreements with the State in any contract  
2 with the holders of bonds issued under this Section.

3 The State shall not be liable on bonds of the Authority  
4 issued under this Section those bonds shall not be a debt of  
5 the State, and this Act shall not be construed as a guarantee  
6 by the State of the debts of the Authority. The bonds shall  
7 contain a statement to this effect on the face of the bonds.

8 (Source: P.A. 98-109, eff. 7-25-13.)

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law.