



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB2903

Introduced 2/6/2025, by Rep. Fred Crespo

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/9  
35 ILCS 110/9  
35 ILCS 115/9  
35 ILCS 120/3

from Ch. 120, par. 439.109

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, of the remainder of the moneys received under the Acts after certain deposits have been made, 75% shall be deposited into the General Revenue Fund and 25% shall be deposited into the Common School Fund (currently, 75% shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of a specified monthly transfer). Effective immediately.

LRB104 03448 HLH 13471 b

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Section 9  
5 as follows:

6 (35 ILCS 105/9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
8 and trailers that are required to be registered with an agency  
9 of this State, each retailer required or authorized to collect  
10 the tax imposed by this Act shall pay to the Department the  
11 amount of such tax (except as otherwise provided) at the time  
12 when he is required to file his return for the period during  
13 which such tax was collected, less a discount of 2.1% prior to  
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
15 per calendar year, whichever is greater, which is allowed to  
16 reimburse the retailer for expenses incurred in collecting the  
17 tax, keeping records, preparing and filing returns, remitting  
18 the tax and supplying data to the Department on request.  
19 Beginning with returns due on or after January 1, 2025, the  
20 discount allowed in this Section, the Retailers' Occupation  
21 Tax Act, the Service Occupation Tax Act, and the Service Use  
22 Tax Act, including any local tax administered by the  
23 Department and reported on the same return, shall not exceed

1 \$1,000 per month in the aggregate for returns other than  
2 transaction returns filed during the month. When determining  
3 the discount allowed under this Section, retailers shall  
4 include the amount of tax that would have been due at the 6.25%  
5 rate but for the 1.25% rate imposed on sales tax holiday items  
6 under Public Act 102-700. The discount under this Section is  
7 not allowed for the 1.25% portion of taxes paid on aviation  
8 fuel that is subject to the revenue use requirements of 49  
9 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the  
10 discount allowed under this Section, retailers shall include  
11 the amount of tax that would have been due at the 1% rate but  
12 for the 0% rate imposed under Public Act 102-700. In the case  
13 of 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, but, beginning with  
17 returns due on or after January 1, 2025, the discount allowed  
18 under this Section and the Retailers' Occupation Tax Act,  
19 including any local tax administered by the Department and  
20 reported on the same transaction return, shall not exceed  
21 \$1,000 per month for all transaction returns filed during the  
22 month. The discount allowed under this Section is allowed only  
23 for returns that are filed in the manner required by this Act.  
24 The Department may disallow the discount for retailers whose  
25 certificate of registration is revoked at the time the return  
26 is filed, but only if the Department's decision to revoke the

1 certificate of registration has become final. A retailer need  
2 not remit that part of any tax collected by him to the extent  
3 that he is required to remit and does remit the tax imposed by  
4 the Retailers' Occupation Tax Act, with respect to the sale of  
5 the same property.

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

16 In the case of leases, except as otherwise provided in  
17 this Act, the lessor, in collecting the tax, may collect for  
18 each tax return period only the tax applicable to that part of  
19 the selling price actually received during such tax return  
20 period.

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

1 for human consumption that is to be consumed off the premises  
2 where it is sold (other than alcoholic beverages, food  
3 consisting of or infused with adult use cannabis, soft drinks,  
4 and food that has been prepared for immediate consumption)  
5 which were received during the preceding calendar month,  
6 quarter, or year, as appropriate, and upon which tax would  
7 have been due but for the 0% rate imposed under Public Act  
8 102-700. The return shall also include the amount of tax that  
9 would have been due on food for human consumption that is to be  
10 consumed off the premises where it is sold (other than  
11 alcoholic beverages, food consisting of or infused with adult  
12 use cannabis, soft drinks, and food that has been prepared for  
13 immediate consumption) but for the 0% rate imposed under  
14 Public Act 102-700.

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

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

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

12 1. The name of the seller;

13 2. The address of the principal place of business from  
14 which he engages in the business of selling tangible  
15 personal property at retail in this State;

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

21 4. The amount of credit provided in Section 2d of this  
22 Act;

23 5. The amount of tax due;

24 5-5. The signature of the taxpayer; and

25 6. Such other reasonable information as the Department  
26 may require.

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

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

18       Notwithstanding any other provision of this Act to the  
19       contrary, retailers subject to tax on cannabis shall file all  
20       cannabis tax returns and shall make all cannabis tax payments  
21       by electronic means in the manner and form required by the  
22       Department.

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

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

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



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

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

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

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

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

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

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

1 premises where it is sold (other than alcoholic beverages,  
2 food consisting of or infused with adult use cannabis, soft  
3 drinks, and food that has been prepared for immediate  
4 consumption) had not occurred. For quarter monthly payments  
5 due under this paragraph on or after July 1, 2023 and through  
6 June 30, 2024, "25% of the taxpayer's liability for the same  
7 calendar month of the preceding year" shall be determined as  
8 if the rate reduction to 0% in Public Act 102-700 had not  
9 occurred. If any such quarter monthly payment is not paid at  
10 the time or in the amount required by this Section, then the  
11 taxpayer shall be liable for penalties and interest on the  
12 difference between the minimum amount due and the amount of  
13 such quarter monthly payment actually and timely paid, except  
14 insofar as the taxpayer has previously made payments for that  
15 month to the Department in excess of the minimum payments  
16 previously due as provided in this Section. The Department  
17 shall make reasonable rules and regulations to govern the  
18 quarter monthly payment amount and quarter monthly payment  
19 dates for taxpayers who file on other than a calendar monthly  
20 basis.

21 If any such payment provided for in this Section exceeds  
22 the taxpayer's liabilities under this Act, the Retailers'  
23 Occupation Tax Act, the Service Occupation Tax Act and the  
24 Service Use Tax Act, as shown by an original monthly return,  
25 the Department shall issue to the taxpayer a credit memorandum  
26 no later than 30 days after the date of payment, which

1 memorandum may be submitted by the taxpayer to the Department  
2 in payment of tax liability subsequently to be remitted by the  
3 taxpayer to the Department or be assigned by the taxpayer to a  
4 similar taxpayer under this Act, the Retailers' Occupation Tax  
5 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
6 in accordance with reasonable rules and regulations to be  
7 prescribed by the Department, except that if such excess  
8 payment is shown on an original monthly return and is made  
9 after December 31, 1986, no credit memorandum shall be issued,  
10 unless requested by the taxpayer. If no such request is made,  
11 the taxpayer may credit such excess payment against tax  
12 liability subsequently to be remitted by the taxpayer to the  
13 Department under this Act, the Retailers' Occupation Tax Act,  
14 the Service Occupation Tax Act or the Service Use Tax Act, in  
15 accordance with reasonable rules and regulations prescribed by  
16 the Department. If the Department subsequently determines that  
17 all or any part of the credit taken was not actually due to the  
18 taxpayer, the taxpayer's vendor's discount shall be reduced,  
19 if necessary, to reflect the difference between the credit  
20 taken and that actually due, and the taxpayer shall be liable  
21 for penalties and interest on such difference.

22 If the retailer is otherwise required to file a monthly  
23 return and if the retailer's average monthly tax liability to  
24 the Department does not exceed \$200, the Department may  
25 authorize his returns to be filed on a quarter annual basis,  
26 with the return for January, February, and March of a given

1 year being due by April 20 of such year; with the return for  
2 April, May and June of a given year being due by July 20 of  
3 such year; with the return for July, August and September of a  
4 given year being due by October 20 of such year, and with the  
5 return for October, November and December of a given year  
6 being due by January 20 of the following year.

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

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

16 Notwithstanding any other provision in this Act concerning  
17 the time within which a retailer may file his return, in the  
18 case of any retailer who ceases to engage in a kind of business  
19 which makes him responsible for filing returns under this Act,  
20 such retailer shall file a final return under this Act with the  
21 Department not more than one month after discontinuing such  
22 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, except as otherwise provided in this  
26 Section, every retailer selling this kind of tangible personal

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

20 In addition, with respect to motor vehicles, watercraft,  
21 aircraft, and trailers that are required to be registered with  
22 an agency of this State, every person who is engaged in the  
23 business of leasing or renting such items and who, in  
24 connection with such business, sells any such item to a  
25 retailer for the purpose of resale is, notwithstanding any  
26 other provision of this Section to the contrary, authorized to



1 meet the return-filing requirement of this Act by reporting  
2 the transfer of all the aircraft, watercraft, motor vehicles,  
3 or trailers transferred for resale during a month to the  
4 Department on the same uniform invoice-transaction reporting  
5 return form on or before the 20th of the month following the  
6 month in which the transfer takes place. Notwithstanding any  
7 other provision of this Act to the contrary, all returns filed  
8 under this paragraph must be filed by electronic means in the  
9 manner and form as required by the Department.

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

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

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

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

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

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

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

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

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

21 On and after January 1, 2025, with respect to the lease of  
22 trailers, other than semitrailers as defined in Section 1-187  
23 of the Illinois Vehicle Code, that are required to be  
24 registered with an agency of this State and that are subject to  
25 the tax on lease receipts under this Act, notwithstanding any  
26 other provision of this Act to the contrary, for the purpose of

1 reporting and paying tax under this Act on those lease  
2 receipts, lessors shall file returns in addition to and  
3 separate from the transaction reporting return. Lessors shall  
4 file those lease returns and make payment to the Department by  
5 electronic means on or before the 20th day of each month  
6 following the month, quarter, or year, as applicable, in which  
7 lease receipts were received. All lease receipts received by  
8 the lessor from the lease of those trailers during the same  
9 reporting period shall be reported and tax shall be paid on a  
10 single return form to be prescribed by the Department.

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

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

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

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

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

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the County and Mass Transit District Fund 4% of the

1 net revenue realized for the preceding month from the 6.25%  
2 general rate on the selling price of tangible personal  
3 property which is purchased outside Illinois at retail from a  
4 retailer and which is titled or registered by an agency of this  
5 State's government.

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

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

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

3 Beginning August 1, 2000, each month the Department shall  
4 pay into the State and Local Sales Tax Reform Fund 100% of the  
5 net revenue realized for the preceding month from the 1.25%  
6 rate on the selling price of motor fuel and gasohol. If, in any  
7 month, the tax on sales tax holiday items, as defined in  
8 Section 3-6, is imposed at the rate of 1.25%, then the  
9 Department shall pay 100% of the net revenue realized for that  
10 month from the 1.25% rate on the selling price of sales tax  
11 holiday items into the State and Local Sales Tax Reform Fund.

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

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

26 Beginning July 1, 2011, each month the Department shall



1 pay into the Clean Air Act Permit Fund 80% of the net revenue  
2 realized for the preceding month from the 6.25% general rate  
3 on the selling price of sorbents used in Illinois in the  
4 process of sorbent injection as used to comply with the  
5 Environmental Protection Act or the federal Clean Air Act, but  
6 the total payment into the Clean Air Act Permit Fund under this  
7 Act and the Retailers' Occupation Tax Act shall not exceed  
8 \$2,000,000 in any fiscal year.

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

24 Beginning July 1, 2015, of the remainder of the moneys  
25 received by the Department under this Act, the Service Use Tax  
26 Act, the Service Occupation Tax Act, and the Retailers'

1 Occupation Tax Act, each month the Department shall deposit  
2 \$500,000 into the State Crime Laboratory Fund.

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

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

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

17       Subject to payment of amounts into the Build Illinois Fund  
18    as provided in the preceding paragraph or in any amendment  
19    thereto hereafter enacted, the following specified monthly  
20    installment of the amount requested in the certificate of the  
21    Chairman of the Metropolitan Pier and Exposition Authority  
22    provided under Section 8.25f of the State Finance Act, but not  
23    in excess of the sums designated as "Total Deposit", shall be  
24    deposited in the aggregate from collections under Section 9 of  
25    the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
26    9 of the Service Occupation Tax Act, and Section 3 of the

1 Retailers' Occupation Tax Act into the McCormick Place  
2 Expansion Project Fund in the specified fiscal years.

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

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

22                   and

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

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

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

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

1 under this paragraph for so long as the revenue use  
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
3 binding on the State.

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

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



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

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

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

charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year.....	Total Deposit
2024 .....	\$200,000,000
2025 .....	\$206,000,000
2026 .....	\$212,200,000
2027 .....	\$218,500,000
2028 .....	\$225,100,000
2029 .....	\$288,700,000
2030 .....	\$298,900,000
2031 .....	\$309,300,000
2032 .....	\$320,100,000
2033 .....	\$331,200,000
2034 .....	\$341,200,000
2035 .....	\$351,400,000
2036 .....	\$361,900,000
2037 .....	\$372,800,000
2038 .....	\$384,000,000
2039 .....	\$395,500,000
2040 .....	\$407,400,000
2041 .....	\$419,600,000
2042 .....	\$432,200,000

1           2043 ..... \$445,100,000

2           Beginning July 1, 2021 and until July 1, 2022, subject to  
3           the payment of amounts into the State and Local Sales Tax  
4           Reform Fund, the Build Illinois Fund, the McCormick Place  
5           Expansion Project Fund, the Illinois Tax Increment Fund, and  
6           the Tax Compliance and Administration Fund as provided in this  
7           Section, the Department shall pay each month into the Road  
8           Fund the amount estimated to represent 16% of the net revenue  
9           realized from the taxes imposed on motor fuel and gasohol.

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

18          Beginning July 1, 2023 and until July 1, 2024, subject to the  
19          payment of amounts into the State and Local Sales Tax Reform  
20          Fund, the Build Illinois Fund, the McCormick Place Expansion  
21          Project Fund, the Illinois Tax Increment Fund, and the Tax  
22          Compliance and Administration Fund as provided in this  
23          Section, the Department shall pay each month into the Road  
24          Fund the amount estimated to represent 48% of the net revenue  
25          realized from the taxes imposed on motor fuel and gasohol.

26          Beginning July 1, 2024 and until July 1, 2025, subject to the

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

19 Until July 1, 2025, of ~~of~~ the remainder of the moneys  
20 received by the Department pursuant to this Act, 75% thereof  
21 shall be paid into the State Treasury and 25% shall be reserved  
22 in a special account and used only for the transfer to the  
23 Common School Fund as part of the monthly transfer from the  
24 General Revenue Fund in accordance with Section 8a of the  
25 State Finance Act. Beginning July 1, 2025, of the remainder of  
26 the moneys received by the Department pursuant to this Act,

1 75% shall be deposited into the General Revenue Fund and 25%  
2 shall be deposited into the Common School Fund.

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

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

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

21 (Source: P.A. 102-700, Article 60, Section 60-15, eff.  
22 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;  
23 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.  
24 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25;  
25 103-592, Article 110, Section 110-5, eff. 6-7-24; 103-1055,  
26 eff. 12-20-24.)

1       Section 10. The Service Use Tax Act is amended by changing  
2       Section 9 as follows:

3       (35 ILCS 110/9)

4       Sec. 9. Each serviceman required or authorized to collect  
5       the tax herein imposed shall pay to the Department the amount  
6       of such tax (except as otherwise provided) at the time when he  
7       is required to file his return for the period during which such  
8       tax was collected, less a discount of 2.1% prior to January 1,  
9       1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
10      year, whichever is greater, which is allowed to reimburse the  
11      serviceman for expenses incurred in collecting the tax,  
12      keeping records, preparing and filing returns, remitting the  
13      tax, and supplying data to the Department on request.  
14      Beginning with returns due on or after January 1, 2025, the  
15      vendor's discount allowed in this Section, the Retailers'  
16      Occupation Tax Act, the Service Occupation Tax Act, and the  
17      Use Tax Act, including any local tax administered by the  
18      Department and reported on the same return, shall not exceed  
19      \$1,000 per month in the aggregate. When determining the  
20      discount allowed under this Section, servicemen shall include  
21      the amount of tax that would have been due at the 1% rate but  
22      for the 0% rate imposed under Public Act 102-700 ~~this~~  
23      ~~amendatory Act of the 102nd General Assembly~~. The discount  
24      under this Section is not allowed for the 1.25% portion of

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

14 Except as provided hereinafter in this Section, on or  
15 before the twentieth day of each calendar month, such  
16 serviceman shall file a return for the preceding calendar  
17 month in accordance with reasonable Rules and Regulations to  
18 be promulgated by the Department. Such return shall be filed  
19 on a form prescribed by the Department and shall contain such  
20 information as the Department may reasonably require. The  
21 return shall include the gross receipts which were received  
22 during the preceding calendar month or quarter on the  
23 following items upon which tax would have been due but for the  
24 0% rate imposed under Public Act 102-700 ~~this amendatory Act~~  
25 ~~of the 102nd General Assembly~~: (i) food for human consumption  
26 that is to be consumed off the premises where it is sold (other

1 than alcoholic beverages, food consisting of or infused with  
2 adult use cannabis, soft drinks, and food that has been  
3 prepared for immediate consumption); and (ii) food prepared  
4 for immediate consumption and transferred incident to a sale  
5 of service subject to this Act or the Service Occupation Tax  
6 Act by an entity licensed under the Hospital Licensing Act,  
7 the Nursing Home Care Act, the Assisted Living and Shared  
8 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the  
9 Specialized Mental Health Rehabilitation Act of 2013, or the  
10 Child Care Act of 1969, or an entity that holds a permit issued  
11 pursuant to the Life Care Facilities Act. The return shall  
12 also include the amount of tax that would have been due on the  
13 items listed in the previous sentence but for the 0% rate  
14 imposed under Public Act 102-700 ~~this amendatory Act of the~~  
15 ~~102nd General Assembly.~~

16 In the case of leases, except as otherwise provided in  
17 this Act, the lessor, in collecting the tax, may collect for  
18 each tax return period, only the tax applicable to that part of  
19 the selling price actually received during such tax return  
20 period.

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



1 electronic filing requirement.

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

9 1. The name of the seller;

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

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

17 4. The amount of credit provided in Section 2d of this  
18 Act;

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

21 6. Such other reasonable information as the Department  
22 may require.

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

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

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

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

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

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

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

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

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

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

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

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

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

1 monthly returns.

2 Notwithstanding any other provision in this Act concerning  
3 the time within which a 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 one ± month after  
8 discontinuing such business.

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

26 Any serviceman filing a return hereunder shall also

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

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

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

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

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

1 aviation fuel sold on or after December 1, 2019. This  
2 exception for aviation fuel only applies for so long as the  
3 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
4 47133 are binding on the State.

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

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

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

1 are now taxed at 6.25%.

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

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

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



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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
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	300,000,000

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

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

24                   Beginning July 20, 1993 and in each month of each fiscal  
25                   year thereafter, one-eighth of the amount requested in the  
26                   certificate of the Chairman of the Metropolitan Pier and

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

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

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

1 enacted, beginning July 1, 1993 and ending on September 30,  
2 2013, the Department shall each month pay into the Illinois  
3 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
4 the preceding month from the 6.25% general rate on the selling  
5 price of tangible personal property.

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

25 Subject to payments of amounts into the Build Illinois  
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

1 Tax Increment Fund, and the Tax Compliance and Administration  
2 Fund as provided in this Section, beginning on July 1, 2018 the  
3 Department shall pay each month into the Downstate Public  
4 Transportation Fund the moneys required to be so paid under  
5 Section 2-3 of the Downstate Public Transportation Act.

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



1	Fiscal Year.....	Total Deposit
2	2024 .....	\$200,000,000
3	2025 .....	\$206,000,000
4	2026 .....	\$212,200,000
5	2027 .....	\$218,500,000
6	2028 .....	\$225,100,000
7	2029 .....	\$288,700,000
8	2030 .....	\$298,900,000
9	2031 .....	\$309,300,000
10	2032 .....	\$320,100,000
11	2033 .....	\$331,200,000
12	2034 .....	\$341,200,000
13	2035 .....	\$351,400,000
14	2036 .....	\$361,900,000
15	2037 .....	\$372,800,000
16	2038 .....	\$384,000,000
17	2039 .....	\$395,500,000
18	2040 .....	\$407,400,000
19	2041 .....	\$419,600,000
20	2042 .....	\$432,200,000
21	2043 .....	\$445,100,000

22       Beginning July 1, 2021 and until July 1, 2022, subject to  
23 the payment of amounts into the State and Local Sales Tax  
24 Reform Fund, the Build Illinois Fund, the McCormick Place  
25 Expansion Project Fund, the Energy Infrastructure Fund, and  
26 the Tax Compliance and Administration Fund as provided in this

1 Section, the Department shall pay each month into the Road  
2 Fund the amount estimated to represent 16% of the net revenue  
3 realized from the taxes imposed on motor fuel and gasohol.  
4 Beginning July 1, 2022 and until July 1, 2023, subject to the  
5 payment of amounts into the State and Local Sales Tax Reform  
6 Fund, the Build Illinois Fund, the McCormick Place Expansion  
7 Project Fund, the Illinois Tax Increment Fund, and the Tax  
8 Compliance and Administration Fund as provided in this  
9 Section, the Department shall pay each month into the Road  
10 Fund the amount estimated to represent 32% of the net revenue  
11 realized from the taxes imposed on motor fuel and gasohol.  
12 Beginning July 1, 2023 and until July 1, 2024, subject to the  
13 payment of amounts into the State and Local Sales Tax Reform  
14 Fund, the Build Illinois Fund, the McCormick Place Expansion  
15 Project Fund, the Illinois Tax Increment Fund, and the Tax  
16 Compliance and Administration Fund as provided in this  
17 Section, the Department shall pay each month into the Road  
18 Fund the amount estimated to represent 48% of the net revenue  
19 realized from the taxes imposed on motor fuel and gasohol.  
20 Beginning July 1, 2024 and until July 1, 2025, subject to the  
21 payment of amounts into the State and Local Sales Tax Reform  
22 Fund, the Build Illinois Fund, the McCormick Place Expansion  
23 Project Fund, the Illinois Tax Increment Fund, and the Tax  
24 Compliance and Administration Fund as provided in this  
25 Section, the Department shall pay each month into the Road  
26 Fund the amount estimated to represent 64% of the net revenue

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

13 Until July 1, 2025, of ~~of~~ the remainder of the moneys  
14 received by the Department pursuant to this Act, 75% thereof  
15 shall be paid into the General Revenue Fund of the State  
16 ~~treasury~~ Treasury and 25% shall be reserved in a special  
17 account and used only for the transfer to the Common School  
18 Fund as part of the monthly transfer from the General Revenue  
19 Fund in accordance with Section 8a of the State Finance Act.  
20 Beginning July 1, 2025, of the remainder of the moneys  
21 received by the Department pursuant to this Act, 75% shall be  
22 deposited into the General Revenue Fund and 25% shall be  
23 deposited into the Common School Fund.

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

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

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

9 (Source: P.A. 102-700, eff. 4-19-22; 103-363, eff. 7-28-23;  
10 103-592, Article 75, Section 75-10, eff. 1-1-25; 103-592,  
11 Article 110, Section 110-10, eff. 6-7-24; revised 11-26-24.)

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

14 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 on or after January 1, 2025, the vendor's discount allowed in  
2 this Section, the Retailers' Occupation Tax Act, the Use Tax  
3 Act, and the Service Use Tax Act, including any local tax  
4 administered by the Department and reported on the same  
5 return, shall not exceed \$1,000 per month in the aggregate.  
6 When determining the discount allowed under this Section,  
7 servicemen shall include the amount of tax that would have  
8 been due at the 1% rate but for the 0% rate imposed under  
9 Public Act 102-700. The discount under this Section is not  
10 allowed for the 1.25% portion of taxes paid on aviation fuel  
11 that is subject to the revenue use requirements of 49 U.S.C.  
12 47107(b) and 49 U.S.C. 47133. The discount allowed under this  
13 Section is allowed only for returns that are filed in the  
14 manner required by this Act. The Department may disallow the  
15 discount for servicemen whose certificate of registration is  
16 revoked at the time the return is filed, but only if the  
17 Department's decision to revoke the certificate of  
18 registration has become final.

19 Where such tangible personal property is sold under a  
20 conditional sales contract, or under any other form of sale  
21 wherein the payment of the principal sum, or a part thereof, is  
22 extended beyond the close of the period for which the return is  
23 filed, the serviceman, in collecting the tax may collect, for  
24 each tax return period, only the tax applicable to the part of  
25 the selling price actually received during such tax return  
26 period.

1       Except as provided hereinafter in this Section, on or  
2 before the twentieth day of each calendar month, such  
3 serviceman shall file a return for the preceding calendar  
4 month in accordance with reasonable rules and regulations to  
5 be promulgated by the Department of Revenue. Such return shall  
6 be filed on a form prescribed by the Department and shall  
7 contain such information as the Department may reasonably  
8 require. The return shall include the gross receipts which  
9 were received during the preceding calendar month or quarter  
10 on the following items upon which tax would have been due but  
11 for the 0% rate imposed under Public Act 102-700: (i) food for  
12 human consumption that is to be consumed off the premises  
13 where it is sold (other than alcoholic beverages, food  
14 consisting of or infused with adult use cannabis, soft drinks,  
15 and food that has been prepared for immediate consumption);  
16 and (ii) food prepared for immediate consumption and  
17 transferred incident to a sale of service subject to this Act  
18 or the Service Use Tax Act by an entity licensed under the  
19 Hospital Licensing Act, the Nursing Home Care Act, the  
20 Assisted Living and Shared Housing Act, the ID/DD Community  
21 Care Act, the MC/DD Act, the Specialized Mental Health  
22 Rehabilitation Act of 2013, or the Child Care Act of 1969, or  
23 an entity that holds a permit issued pursuant to the Life Care  
24 Facilities Act. The return shall also include the amount of  
25 tax that would have been due on the items listed in the  
26 previous sentence but for the 0% rate imposed under Public Act

1 102-700.

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

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

16 1. The name of the seller;

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

20 3. The total amount of taxable receipts received by  
21 him during the preceding calendar month, including  
22 receipts from charge and time sales, but less all  
23 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;

1           5-5. The signature of the taxpayer; and

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

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

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

22          Notwithstanding any other provision of this Act to the  
23          contrary, servicemen subject to tax on cannabis shall file all  
24          cannabis tax returns and shall make all cannabis tax payments  
25          by electronic means in the manner and form required by the  
26          Department.



1 Prior to October 1, 2003, and on and after September 1,  
2 2004 a serviceman may accept a Manufacturer's Purchase Credit  
3 certification from a purchaser in satisfaction of Service Use  
4 Tax as provided in Section 3-70 of the Service Use Tax Act if  
5 the purchaser provides the appropriate documentation as  
6 required by Section 3-70 of the Service Use Tax Act. A  
7 Manufacturer's Purchase Credit certification, accepted prior  
8 to October 1, 2003 or on or after September 1, 2004 by a  
9 serviceman as provided in Section 3-70 of the Service Use Tax  
10 Act, may be used by that serviceman to satisfy Service  
11 Occupation Tax liability in the amount claimed in the  
12 certification, not to exceed 6.25% of the receipts subject to  
13 tax from a qualifying purchase. A Manufacturer's Purchase  
14 Credit reported on any original or amended return filed under  
15 this Act after October 20, 2003 for reporting periods prior to  
16 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
17 Credit reported on annual returns due on or after January 1,  
18 2005 will be disallowed for periods prior to September 1,  
19 2004. No Manufacturer's Purchase Credit may be used after  
20 September 30, 2003 through August 31, 2004 to satisfy any tax  
21 liability imposed under this Act, including any audit  
22 liability.

23 Beginning on July 1, 2023 and through December 31, 2032, a  
24 serviceman may accept a Sustainable Aviation Fuel Purchase  
25 Credit certification from an air common carrier-purchaser in  
26 satisfaction of Service Use Tax as provided in Section 3-72 of

1 the Service Use Tax Act if the purchaser provides the  
2 appropriate documentation as required by Section 3-72 of the  
3 Service Use Tax Act. A Sustainable Aviation Fuel Purchase  
4 Credit certification accepted by a serviceman in accordance  
5 with this paragraph may be used by that serviceman to satisfy  
6 service occupation tax liability (but not in satisfaction of  
7 penalty or interest) in the amount claimed in the  
8 certification, not to exceed 6.25% of the receipts subject to  
9 tax from a sale of aviation fuel. In addition, for a sale of  
10 aviation fuel to qualify to earn the Sustainable Aviation Fuel  
11 Purchase Credit, servicemen must retain in their books and  
12 records a certification from the producer of the aviation fuel  
13 that the aviation fuel sold by the serviceman and for which a  
14 sustainable aviation fuel purchase credit was earned meets the  
15 definition of sustainable aviation fuel under Section 3-72 of  
16 the Service Use Tax Act. The documentation must include detail  
17 sufficient for the Department to determine the number of  
18 gallons of sustainable aviation fuel sold.

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

1     October, November, and December of a given year being due by  
2     January 20 of the following year.

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

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

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

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

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

22 If experience indicates such action to be practicable, the  
23 Department may prescribe and furnish a combination or joint  
24 return which will enable servicemen, who are required to file  
25 returns hereunder and also under the Retailers' Occupation Tax  
26 Act, the Use Tax Act, or the Service Use Tax Act, to furnish

1 all the return information required by all said Acts on the one  
2 form.

3 Where the serviceman has more than one business registered  
4 with the Department under separate registrations hereunder,  
5 such serviceman shall file separate returns for each  
6 registered business.

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

10 Beginning January 1, 1990, each month the Department shall  
11 pay into the County and Mass Transit District Fund 4% of the  
12 revenue realized for the preceding month from the 6.25%  
13 general rate on sales of tangible personal property other than  
14 aviation fuel sold on or after December 1, 2019. This  
15 exception for aviation fuel only applies for so long as the  
16 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
17 47133 are binding on the State.

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

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the Local Government Tax Fund 16% of the revenue  
24 realized for the preceding month from the 6.25% general rate  
25 on transfers of tangible personal property other than aviation  
26 fuel sold on or after December 1, 2019. This exception for

1 aviation fuel only applies for so long as the revenue use  
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
3 binding on the State.

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

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

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

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

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

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



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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	300,000,000
26	2022	300,000,000

1	2023	300,000,000
2	2024	300,000,000
3	2025	300,000,000
4	2026	300,000,000
5	2027	375,000,000
6	2028	375,000,000
7	2029	375,000,000
8	2030	375,000,000
9	2031	375,000,000
10	2032	375,000,000
11	2033	375,000,000
12	2034	375,000,000
13	2035	375,000,000
14	2036	450,000,000

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

23                   Beginning July 20, 1993 and in each month of each fiscal  
24                   year thereafter, one-eighth of the amount requested in the  
25                   certificate of the Chairman of the Metropolitan Pier and  
26                   Exposition Authority for that fiscal year, less the amount

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

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

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

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

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

23 Subject to payments of amounts into the Build Illinois  
24 Fund, the McCormick Place Expansion Project Fund, the Illinois  
25 Tax Increment Fund, and the Tax Compliance and Administration  
26 Fund as provided in this Section, beginning on July 1, 2018 the

1 Department shall pay each month into the Downstate Public  
2 Transportation Fund the moneys required to be so paid under  
3 Section 2-3 of the Downstate Public Transportation Act.

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

Fiscal Year.....	Total Deposit
2024 .....	\$200,000,000



1	2025	.....	\$206,000,000
2	2026	.....	\$212,200,000
3	2027	.....	\$218,500,000
4	2028	.....	\$225,100,000
5	2029	.....	\$288,700,000
6	2030	.....	\$298,900,000
7	2031	.....	\$309,300,000
8	2032	.....	\$320,100,000
9	2033	.....	\$331,200,000
10	2034	.....	\$341,200,000
11	2035	.....	\$351,400,000
12	2036	.....	\$361,900,000
13	2037	.....	\$372,800,000
14	2038	.....	\$384,000,000
15	2039	.....	\$395,500,000
16	2040	.....	\$407,400,000
17	2041	.....	\$419,600,000
18	2042	.....	\$432,200,000
19	2043	.....	\$445,100,000

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

1 estimated to represent 16% of the net revenue realized from  
2 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
3 2022 and until July 1, 2023, subject to the payment of amounts  
4 into the County and Mass Transit District Fund, the Local  
5 Government Tax Fund, the Build Illinois Fund, the McCormick  
6 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
7 and the Tax Compliance and Administration Fund as provided in  
8 this Section, the Department shall pay each month into the  
9 Road Fund the amount estimated to represent 32% of the net  
10 revenue realized from the taxes imposed on motor fuel and  
11 gasohol. Beginning July 1, 2023 and until July 1, 2024,  
12 subject to the payment of amounts into the County and Mass  
13 Transit District Fund, the Local Government Tax Fund, the  
14 Build Illinois Fund, the McCormick Place Expansion Project  
15 Fund, the Illinois Tax Increment Fund, and the Tax Compliance  
16 and Administration Fund as provided in this Section, the  
17 Department shall pay each month into the Road Fund the amount  
18 estimated to represent 48% of the net revenue realized from  
19 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
20 2024 and until July 1, 2025, subject to the payment of amounts  
21 into the County and Mass Transit District Fund, the Local  
22 Government Tax Fund, the Build Illinois Fund, the McCormick  
23 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
24 and the Tax Compliance and Administration Fund as provided in  
25 this Section, the Department shall pay each month into the  
26 Road Fund the amount estimated to represent 64% of the net

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

14 Until July 1, 2025, of ~~of~~ the remainder of the moneys  
15 received by the Department pursuant to this Act, 75% shall be  
16 paid into the General Revenue Fund of the State treasury and  
17 25% shall be reserved in a special account and used only for  
18 the transfer to the Common School Fund as part of the monthly  
19 transfer from the General Revenue Fund in accordance with  
20 Section 8a of the State Finance Act. Beginning July 1, 2025, of  
21 the remainder of the moneys received by the Department  
22 pursuant to this Act, 75% shall be deposited into the General  
23 Revenue Fund and 25% shall be deposited into the Common School  
24 Fund.

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

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

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

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

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

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

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

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

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

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

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

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

14 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;  
15 103-363, eff. 7-28-23; 103-592, eff. 6-7-24; 103-605, eff.  
16 7-1-24.)

17 Section 20. The Retailers' Occupation Tax Act is amended  
18 by changing Section 3 as follows:

19 (35 ILCS 120/3)

20 Sec. 3. Except as provided in this Section, on or before  
21 the twentieth day of each calendar month, every person engaged  
22 in the business of selling, which, on and after January 1,  
23 2025, includes leasing, tangible personal property at retail  
24 in this State during the preceding calendar month shall file a

1 return with the Department, stating:

2 1. The name of the seller;

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

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

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

18 5. Deductions allowed by law;

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

1 calendar month or quarter and upon which tax would have  
2 been due but for the 0% rate imposed under Public Act  
3 102-700;

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

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

13 9. The signature of the taxpayer; and

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

16 In the case of leases, except as otherwise provided in  
17 this Act, the lessor must remit for each tax return period only  
18 the tax applicable to that part of the selling price actually  
19 received during such tax return period.

20 On and after January 1, 2018, except for returns required  
21 to be filed prior to January 1, 2023 for motor vehicles,  
22 watercraft, aircraft, and trailers that are required to be  
23 registered with an agency of this State, with respect to  
24 retailers whose annual gross receipts average \$20,000 or more,  
25 all returns required to be filed pursuant to this Act shall be  
26 filed electronically. On and after January 1, 2023, with



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

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

14     Each return shall be accompanied by the statement of  
15     prepaid tax issued pursuant to Section 2e for which credit is  
16     claimed.

17     Prior to October 1, 2003 and on and after September 1,  
18     2004, a retailer may accept a Manufacturer's Purchase Credit  
19     certification from a purchaser in satisfaction of Use Tax as  
20     provided in Section 3-85 of the Use Tax Act if the purchaser  
21     provides the appropriate documentation as required by Section  
22     3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
23     certification, accepted by a retailer prior to October 1, 2003  
24     and on and after September 1, 2004 as provided in Section 3-85  
25     of the Use Tax Act, may be used by that retailer to satisfy  
26     Retailers' Occupation Tax liability in the amount claimed in

1 the certification, not to exceed 6.25% of the receipts subject  
2 to 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,  
8 2004. No Manufacturer's Purchase Credit may be used after  
9 September 30, 2003 through August 31, 2004 to satisfy any tax  
10 liability imposed under this Act, including any audit  
11 liability.

12 Beginning on July 1, 2023 and through December 31, 2032, a  
13 retailer may accept a Sustainable Aviation Fuel Purchase  
14 Credit certification from an air common carrier-purchaser in  
15 satisfaction of Use Tax on aviation fuel as provided in  
16 Section 3-87 of the Use Tax Act if the purchaser provides the  
17 appropriate documentation as required by Section 3-87 of the  
18 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit  
19 certification accepted by a retailer in accordance with this  
20 paragraph may be used by that retailer to satisfy Retailers'  
21 Occupation Tax liability (but not in satisfaction of penalty  
22 or interest) in the amount claimed in the certification, not  
23 to exceed 6.25% of the receipts subject to tax from a sale of  
24 aviation fuel. In addition, for a sale of aviation fuel to  
25 qualify to earn the Sustainable Aviation Fuel Purchase Credit,  
26 retailers must retain in their books and records a

1 certification from the producer of the aviation fuel that the  
2 aviation fuel sold by the retailer and for which a sustainable  
3 aviation fuel purchase credit was earned meets the definition  
4 of sustainable aviation fuel under Section 3-87 of the Use Tax  
5 Act. The documentation must include detail sufficient for the  
6 Department to determine the number of gallons of sustainable  
7 aviation fuel sold.

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

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

1     this paragraph, the term "alcoholic liquor" shall have the  
2     meaning prescribed in the Liquor Control Act of 1934.

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

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

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

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

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

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

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

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

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

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

1 requirements of this Section.

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

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

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

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



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

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

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

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

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

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

1 other provision of this Act to the contrary, all returns filed  
2 under this paragraph must be filed by electronic means in the  
3 manner and form as required by the Department.

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

12 The transaction reporting return, in the case of motor  
13 vehicles or trailers that are required to be registered with  
14 an agency of this State, shall be the same document as the  
15 Uniform Invoice referred to in Section 5-402 of the Illinois  
16 Vehicle Code and must show the name and address of the seller;  
17 the name and address of the purchaser; the amount of the  
18 selling price including the amount allowed by the retailer for  
19 traded-in property, if any; the amount allowed by the retailer  
20 for the traded-in tangible personal property, if any, to the  
21 extent to which Section 1 of this Act allows an exemption for  
22 the value of traded-in property; the balance payable after  
23 deducting such trade-in allowance from the total selling  
24 price; the amount of tax due from the retailer with respect to  
25 such transaction; the amount of tax collected from the  
26 purchaser by the retailer on such transaction (or satisfactory

1 evidence that such tax is not due in that particular instance,  
2 if that is claimed to be the fact); the place and date of the  
3 sale; a sufficient identification of the property sold; such  
4 other information as is required in Section 5-402 of the  
5 Illinois Vehicle Code, and such other information as the  
6 Department may reasonably require.

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

24 Such transaction reporting return shall be filed not later  
25 than 20 days after the day of delivery of the item that is  
26 being sold, but may be filed by the retailer at any time sooner

1     than that if he chooses to do so. The transaction reporting  
2     return and tax remittance or proof of exemption from the  
3     Illinois use tax may be transmitted to the Department by way of  
4     the State agency with which, or State officer with whom the  
5     tangible personal property must be titled or registered (if  
6     titling or registration is required) if the Department and  
7     such agency or State officer determine that this procedure  
8     will expedite the processing of applications for title or  
9     registration.

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

23       No retailer's failure or refusal to remit tax under this  
24     Act precludes a user, who has paid the proper tax to the  
25     retailer, from obtaining his certificate of title or other  
26     evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has  
2 paid the proper tax (if tax is due) to the retailer. The  
3 Department shall adopt appropriate rules to carry out the  
4 mandate of this paragraph.

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

23 On and after January 1, 2025, with respect to the lease of  
24 trailers, other than semitrailers as defined in Section 1-187  
25 of the Illinois Vehicle Code, that are required to be  
26 registered with an agency of this State and that are subject to

1 the tax on lease receipts under this Act, notwithstanding any  
2 other provision of this Act to the contrary, for the purpose of  
3 reporting and paying tax under this Act on those lease  
4 receipts, lessors shall file returns in addition to and  
5 separate from the transaction reporting return. Lessors shall  
6 file those lease returns and make payment to the Department by  
7 electronic means on or before the 20th day of each month  
8 following the month, quarter, or year, as applicable, in which  
9 lease receipts were received. All lease receipts received by  
10 the lessor from the lease of those trailers during the same  
11 reporting period shall be reported and tax shall be paid on a  
12 single return form to be prescribed by the Department.

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

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

25 Where the seller is a limited liability company, the  
26 return filed on behalf of the limited liability company shall

1 be signed by a manager, member, or properly accredited agent  
2 of the limited liability company.

3 Except as provided in this Section, the retailer filing  
4 the return under this Section shall, at the time of filing such  
5 return, pay to the Department the amount of tax imposed by this  
6 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
7 on and after January 1, 1990, or \$5 per calendar year,  
8 whichever is greater, which is allowed to reimburse the  
9 retailer for the expenses incurred in keeping records,  
10 preparing and filing returns, remitting the tax and supplying  
11 data to the Department on request. On and after January 1,  
12 2021, a certified service provider, as defined in the Leveling  
13 the Playing Field for Illinois Retail Act, filing the return  
14 under this Section on behalf of a remote retailer shall, at the  
15 time of such return, pay to the Department the amount of tax  
16 imposed by this Act less a discount of 1.75%. A remote retailer  
17 using a certified service provider to file a return on its  
18 behalf, as provided in the Leveling the Playing Field for  
19 Illinois Retail Act, is not eligible for the discount.  
20 Beginning with returns due on or after January 1, 2025, the  
21 vendor's discount allowed in this Section, the Service  
22 Occupation Tax Act, the Use Tax Act, and the Service Use Tax  
23 Act, including any local tax administered by the Department  
24 and reported on the same return, shall not exceed \$1,000 per  
25 month in the aggregate for returns other than transaction  
26 returns filed during the month. When determining the discount



1 allowed under this Section, retailers shall include the amount  
2 of tax that would have been due at the 1% rate but for the 0%  
3 rate imposed under Public Act 102-700. When determining the  
4 discount allowed under this Section, retailers shall include  
5 the amount of tax that would have been due at the 6.25% rate  
6 but for the 1.25% rate imposed on sales tax holiday items under  
7 Public Act 102-700. The discount under this Section is not  
8 allowed for the 1.25% portion of taxes paid on aviation fuel  
9 that is subject to the revenue use requirements of 49 U.S.C.  
10 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to  
11 Section 2d of this Act shall be included in the amount on which  
12 such discount is computed. In the case of retailers who report  
13 and pay the tax on a transaction by transaction basis, as  
14 provided in this Section, such discount shall be taken with  
15 each such tax remittance instead of when such retailer files  
16 his periodic return, but, beginning with returns due on or  
17 after January 1, 2025, the vendor's discount allowed under  
18 this Section and the Use Tax Act, including any local tax  
19 administered by the Department and reported on the same  
20 transaction return, shall not exceed \$1,000 per month for all  
21 transaction returns filed during the month. The discount  
22 allowed under this Section is allowed only for returns that  
23 are filed in the manner required by this Act. The Department  
24 may disallow the discount for retailers whose certificate of  
25 registration is revoked at the time the return is filed, but  
26 only if the Department's decision to revoke the certificate of

1 registration has become final.

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

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

24 If the month during which such tax liability is incurred began  
25 prior to January 1, 1985, each payment shall be in an amount  
26 equal to 1/4 of the taxpayer's actual liability for the month

1 or an amount set by the Department not to exceed 1/4 of the  
2 average monthly liability of the taxpayer to the Department  
3 for the preceding 4 complete calendar quarters (excluding the  
4 month of highest liability and the month of lowest liability  
5 in such 4 quarter period). If the month during which such tax  
6 liability is incurred begins on or after January 1, 1985 and  
7 prior to January 1, 1987, each payment shall be in an amount  
8 equal to 22.5% of the taxpayer's actual liability for the  
9 month or 27.5% of the taxpayer's liability for the same  
10 calendar month of the preceding year. If the month during  
11 which such tax liability is incurred begins on or after  
12 January 1, 1987 and prior to January 1, 1988, each payment  
13 shall be in an amount equal to 22.5% of the taxpayer's actual  
14 liability for the month or 26.25% of the taxpayer's liability  
15 for the same calendar month of the preceding year. If the month  
16 during which such tax liability is incurred begins on or after  
17 January 1, 1988, and prior to January 1, 1989, or begins on or  
18 after January 1, 1996, each payment shall be in an amount equal  
19 to 22.5% of the taxpayer's actual liability for the month or  
20 25% of the taxpayer's liability for the same calendar month of  
21 the preceding year. If the month during which such tax  
22 liability is incurred begins on or after January 1, 1989, and  
23 prior to January 1, 1996, each payment shall be in an amount  
24 equal to 22.5% of the taxpayer's actual liability for the  
25 month or 25% of the taxpayer's liability for the same calendar  
26 month of the preceding year or 100% of the taxpayer's actual

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

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

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

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

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

1 the taxpayer has previously made payments for that month in  
2 excess of the minimum payments previously due.

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



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

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

1 and that taxpayer shall be liable for penalties and interest  
2 on such difference.

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

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

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

21 Beginning August 1, 2000, each month the Department shall  
22 pay into the County and Mass Transit District Fund 20% of the  
23 net revenue realized for the preceding month from the 1.25%  
24 rate on the selling price of motor fuel and gasohol. If, in any  
25 month, the tax on sales tax holiday items, as defined in  
26 Section 2-8, is imposed at the rate of 1.25%, then the

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

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  
7 on the selling price of tangible personal property other than  
8 aviation fuel sold on or after December 1, 2019. This  
9 exception for aviation fuel only applies for so long as the  
10 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
11 47133 are binding on the State.

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

24 Beginning August 1, 2000, each month the Department shall  
25 pay into the Local Government Tax Fund 80% of the net revenue  
26 realized for the preceding month from the 1.25% rate on the

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

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

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

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

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

12 Beginning July 1, 2015, of the remainder of the moneys  
13 received by the Department under the Use Tax Act, the Service  
14 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
15 month the Department shall deposit \$500,000 into the State  
16 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 this Act,  
25 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
26 Act, and Section 9 of the Service Occupation Tax Act, such Acts

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

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

20 and means the Certified Annual Debt Service Requirement (as  
21 defined in Section 13 of the Build Illinois Bond Act) or the  
22 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
23 each fiscal year thereafter; and further provided, that if on  
24 the last business day of any month the sum of (1) the Tax Act  
25 Amount required to be deposited into the Build Illinois Bond  
26 Account in the Build Illinois Fund during such month and (2)

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

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

17 Subject to payment of amounts into the Build Illinois Fund  
18 as provided in the preceding paragraph or in any amendment  
19 thereto hereafter enacted, the following specified monthly  
20 installment of the amount requested in the certificate of the  
21 Chairman of the Metropolitan Pier and Exposition Authority  
22 provided under Section 8.25f of the State Finance Act, but not  
23 in excess of sums designated as "Total Deposit", shall be  
24 deposited in the aggregate from collections under Section 9 of  
25 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
26 9 of the Service Occupation Tax Act, and Section 3 of the



1 Retailers' Occupation Tax Act into the McCormick Place  
2 Expansion Project Fund in the specified fiscal years.

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

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

22                   and

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

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

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

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

1 under this paragraph for so long as the revenue use  
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
3 binding on the State.

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

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

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

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

13 Subject to successful execution and delivery of a  
14 public-private agreement between the public agency and private  
15 entity and completion of the civic build, beginning on July 1,  
16 2023, of the remainder of the moneys received by the  
17 Department under the Use Tax Act, the Service Use Tax Act, the  
18 Service Occupation Tax Act, and this Act, the Department shall  
19 deposit the following specified deposits in the aggregate from  
20 collections under the Use Tax Act, the Service Use Tax Act, the  
21 Service Occupation Tax Act, and the Retailers' Occupation Tax  
22 Act, as required under Section 8.25g of the State Finance Act  
23 for distribution consistent with the Public-Private  
24 Partnership for Civic and Transit Infrastructure Project Act.  
25 The moneys received by the Department pursuant to this Act and  
26 required to be deposited into the Civic and Transit

1 Infrastructure Fund are subject to the pledge, claim and  
2 charge set forth in Section 25-55 of the Public-Private  
3 Partnership for Civic and Transit Infrastructure Project Act.  
4 As used in this paragraph, "civic build", "private entity",  
5 "public-private agreement", and "public agency" have the  
6 meanings provided in Section 25-10 of the Public-Private  
7 Partnership for Civic and Transit Infrastructure Project Act.

8	Fiscal Year.....	Total Deposit
9	2024 .....	\$200,000,000
10	2025 .....	\$206,000,000
11	2026 .....	\$212,200,000
12	2027 .....	\$218,500,000
13	2028 .....	\$225,100,000
14	2029 .....	\$288,700,000
15	2030 .....	\$298,900,000
16	2031 .....	\$309,300,000
17	2032 .....	\$320,100,000
18	2033 .....	\$331,200,000
19	2034 .....	\$341,200,000
20	2035 .....	\$351,400,000
21	2036 .....	\$361,900,000
22	2037 .....	\$372,800,000
23	2038 .....	\$384,000,000
24	2039 .....	\$395,500,000
25	2040 .....	\$407,400,000
26	2041 .....	\$419,600,000

1           2042 ..... \$432,200,000

2           2043 ..... \$445,100,000

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

1 estimated to represent 48% of the net revenue realized from  
2 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
3 2024 and until July 1, 2025, subject to the payment of amounts  
4 into the County and Mass Transit District Fund, the Local  
5 Government Tax Fund, the Build Illinois Fund, the McCormick  
6 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
7 and the Tax Compliance and Administration Fund as provided in  
8 this Section, the Department shall pay each month into the  
9 Road Fund the amount estimated to represent 64% of the net  
10 revenue realized from the taxes imposed on motor fuel and  
11 gasohol. Beginning on July 1, 2025, subject to the payment of  
12 amounts into the County and Mass Transit District Fund, the  
13 Local Government Tax Fund, the Build Illinois Fund, the  
14 McCormick Place Expansion Project Fund, the Illinois Tax  
15 Increment Fund, and the Tax Compliance and Administration Fund  
16 as provided in this Section, the Department shall pay each  
17 month into the Road Fund the amount estimated to represent 80%  
18 of the net revenue realized from the taxes imposed on motor  
19 fuel and gasohol. As used in this paragraph "motor fuel" has  
20 the meaning given to that term in Section 1.1 of the Motor Fuel  
21 Tax Law, and "gasohol" has the meaning given to that term in  
22 Section 3-40 of the Use Tax Act.

23 Until July 1, 2025, of ~~of~~ the remainder of the moneys  
24 received by the Department pursuant to this Act, 75% thereof  
25 shall be paid into the State treasury and 25% shall be reserved  
26 in a special account and used only for the transfer to the



1 Common School Fund as part of the monthly transfer from the  
2 General Revenue Fund in accordance with Section 8a of the  
3 State Finance Act. Beginning July 1, 2025, of the remainder of  
4 the moneys received by the Department pursuant to this Act,  
5 75% shall be deposited into the General Revenue Fund and 25%  
6 shall be deposited into the Common School Fund.

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

1 helpful in determining the accuracy of the monthly, quarterly,  
2 or annual returns filed by such retailer as provided for in  
3 this Section.

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

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

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

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

25 The provisions of this Section concerning the filing of an  
26 annual information return do not apply to a retailer who is not

1 required to file an income tax return with the United States  
2 Government.

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

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

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

21 Any person who promotes, organizes, or provides retail  
22 selling space for concessionaires or other types of sellers at  
23 the Illinois State Fair, DuQuoin State Fair, county fairs,  
24 local fairs, art shows, flea markets, and similar exhibitions  
25 or events, including any transient merchant as defined by  
26 Section 2 of the Transient Merchant Act of 1987, is required to

1 file a report with the Department providing the name of the  
2 merchant's business, the name of the person or persons engaged  
3 in merchant's business, the permanent address and Illinois  
4 Retailers Occupation Tax Registration Number of the merchant,  
5 the dates and location of the event, and other reasonable  
6 information that the Department may require. The report must  
7 be filed not later than the 20th day of the month next  
8 following the month during which the event with retail sales  
9 was held. Any person who fails to file a report required by  
10 this Section commits a business offense and is subject to a  
11 fine not to exceed \$250.

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

1 risk of loss of revenue to the State. The Department shall  
2 notify concessionaires and other sellers affected by the  
3 imposition of this requirement. In the absence of notification  
4 by the Department, the concessionaires and other sellers shall  
5 file their returns as otherwise required in this Section.

6 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,  
7 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section  
8 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.  
9 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,  
10 eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25;  
11 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605,  
12 eff. 7-1-24; 103-1055, eff. 12-20-24.)

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law.