



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3150

Introduced 2/18/2025, by Rep. Kyle Moore

SYNOPSIS AS INTRODUCED:

35 ILCS 105/9
35 ILCS 110/9
35 ILCS 115/9
35 ILCS 120/3
50 ILCS 753/20

from Ch. 120, par. 439.109

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and the Prepaid Wireless 9-1-1 Surcharge Act. Provides that provisions limiting the vendor's discount to \$1,000 per month do not apply on and after the effective date of the amendatory Act.

LRB104 09962 HLH 20032 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. For
19 ~~Beginning with~~ returns due on or after January 1, 2025 and on
20 or before the effective date of this amendatory Act of the
21 104th General Assembly, the discount allowed in this Section,
22 the Retailers' Occupation Tax Act, the Service Occupation Tax
23 Act, and the Service Use Tax Act, including any local tax

1 administered by the Department and reported on the same
2 return, shall not exceed \$1,000 per month in the aggregate for
3 returns other than transaction returns filed during the month.
4 When determining the discount allowed under this Section,
5 retailers shall include the amount of tax that would have been
6 due at the 6.25% rate but for the 1.25% rate imposed on sales
7 tax holiday items under Public Act 102-700. The discount under
8 this Section is not allowed for the 1.25% portion of taxes paid
9 on aviation fuel that is subject to the revenue use
10 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. When
11 determining the discount allowed under this Section, retailers
12 shall include the amount of tax that would have been due at the
13 1% rate but for the 0% rate imposed under Public Act 102-700.
14 In the case of retailers who report and pay the tax on a
15 transaction by transaction basis, as provided in this Section,
16 such discount shall be taken with each such tax remittance
17 instead of when such retailer files his periodic return, but,
18 for beginning with returns due on or after January 1, 2025 and
19 on or before the effective date of this amendatory Act of the
20 104th General Assembly, the discount allowed under this
21 Section and the Retailers' Occupation Tax Act, including any
22 local tax administered by the Department and reported on the
23 same transaction return, shall not exceed \$1,000 per month for
24 all transaction returns filed during the month. The discount
25 allowed under this Section is allowed only for returns that
26 are filed in the manner required by this Act. The Department

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

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

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

24 Except as provided in this Section, on or before the
25 twentieth day of each calendar month, such retailer shall file
26 a return for the preceding calendar month. Such return shall

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

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

1 this Act, including, but not limited to, returns for motor
2 vehicles, watercraft, aircraft, and trailers that are required
3 to be registered with an agency of this State, shall be filed
4 electronically. Retailers who demonstrate that they do not
5 have access to the Internet or demonstrate hardship in filing
6 electronically may petition the Department to waive the
7 electronic filing requirement.

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

15 1. The name of the seller;

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

19 3. The total amount of taxable receipts received by
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;

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

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

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

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

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

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make

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

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

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

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

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

1 \$20,000 or more during the preceding 4 complete calendar
2 quarters, he shall file a return with the Department each
3 month by the 20th day of the month next following the month
4 during which such tax liability is incurred and shall make
5 payment to the Department on or before the 7th, 15th, 22nd and
6 last day of the month during which such liability is incurred.
7 If the month during which such tax liability is incurred began
8 prior to January 1, 1985, each payment shall be in an amount
9 equal to 1/4 of the taxpayer's actual liability for the month
10 or an amount set by the Department not to exceed 1/4 of the
11 average monthly liability of the taxpayer to the Department
12 for the preceding 4 complete calendar quarters (excluding the
13 month of highest liability and the month of lowest liability
14 in such 4 quarter period). If the month during which such tax
15 liability is incurred begins on or after January 1, 1985, and
16 prior to January 1, 1987, each payment shall be in an amount
17 equal to 22.5% of the taxpayer's actual liability for the
18 month or 27.5% of the taxpayer's liability for the same
19 calendar month of the preceding year. If the month during
20 which such tax liability is incurred begins on or after
21 January 1, 1987, and prior to January 1, 1988, each payment
22 shall be in an amount equal to 22.5% of the taxpayer's actual
23 liability for the month or 26.25% of the taxpayer's liability
24 for the same calendar month of the preceding year. If the month
25 during which such tax liability is incurred begins on or after
26 January 1, 1988, and prior to January 1, 1989, or begins on or

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

1 Department for change in such taxpayer's reporting status. On
2 and after October 1, 2000, once applicable, the requirement of
3 the making of quarter monthly payments to the Department shall
4 continue until such taxpayer's average monthly liability to
5 the Department during the preceding 4 complete calendar
6 quarters (excluding the month of highest liability and the
7 month of lowest liability) is less than \$19,000 or until such
8 taxpayer's average monthly liability to the Department as
9 computed for each calendar quarter of the 4 preceding complete
10 calendar quarter period is less than \$20,000. However, if a
11 taxpayer can show the Department that a substantial change in
12 the taxpayer's business has occurred which causes the taxpayer
13 to anticipate that his average monthly tax liability for the
14 reasonably foreseeable future will fall below the \$20,000
15 threshold stated above, then such taxpayer may petition the
16 Department for a change in such taxpayer's reporting status.
17 The Department shall change such taxpayer's reporting status
18 unless it finds that such change is seasonal in nature and not
19 likely to be long term. Quarter monthly payment status shall
20 be determined under this paragraph as if the rate reduction to
21 1.25% in Public Act 102-700 on sales tax holiday items had not
22 occurred. For quarter monthly payments due on or after July 1,
23 2023 and through June 30, 2024, "25% of the taxpayer's
24 liability for the same calendar month of the preceding year"
25 shall be determined as if the rate reduction to 1.25% in Public
26 Act 102-700 on sales tax holiday items had not occurred.

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

24 If any such payment provided for in this Section exceeds
25 the taxpayer's liabilities under this Act, the Retailers'
26 Occupation Tax Act, the Service Occupation Tax Act and the

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

25 If the retailer is otherwise required to file a monthly
26 return and if the retailer's average monthly tax liability to

1 the Department does not exceed \$200, the Department may
2 authorize his returns to be filed on a quarter annual basis,
3 with the return for January, February, and March of a given
4 year being due by April 20 of such year; with the return for
5 April, May and June of a given year being due by July 20 of
6 such year; with the return for July, August and September of a
7 given year being due by October 20 of such year, and with the
8 return for October, November and December of a given year
9 being due by January 20 of the following year.

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

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

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

26 In addition, with respect to motor vehicles, watercraft,

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

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, every person who is engaged in the
26 business of leasing or renting such items and who, in

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

13 The transaction reporting return in the case of motor
14 vehicles or trailers that are required to be registered with
15 an agency of this State, shall be the same document as the
16 Uniform Invoice referred to in Section 5-402 of the Illinois
17 Vehicle Code and must show the name and address of the seller;
18 the name and address of the purchaser; the amount of the
19 selling price including the amount allowed by the retailer for
20 traded-in property, if any; the amount allowed by the retailer
21 for the traded-in tangible personal property, if any, to the
22 extent to which Section 2 of this Act allows an exemption for
23 the value of traded-in property; the balance payable after
24 deducting such trade-in allowance from the total selling
25 price; the amount of tax due from the retailer with respect to
26 such transaction; the amount of tax collected from the

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

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

25 Such transaction reporting return shall be filed not later
26 than 20 days after the date of delivery of the item that is

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

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

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

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

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

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

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

14 Where a retailer collects the tax with respect to the
15 selling price of tangible personal property which he sells and
16 the purchaser thereafter returns such tangible personal
17 property and the retailer refunds the selling price thereof to
18 the purchaser, such retailer shall also refund, to the
19 purchaser, the tax so collected from the purchaser. When
20 filing his return for the period in which he refunds such tax
21 to the purchaser, the retailer may deduct the amount of the tax
22 so refunded by him to the purchaser from any other use tax
23 which such retailer may be required to pay or remit to the
24 Department, as shown by such return, if the amount of the tax
25 to be deducted was previously remitted to the Department by
26 such retailer. If the retailer has not previously remitted the

1 amount of such tax to the Department, he is entitled to no
2 deduction under this Act upon refunding such tax to the
3 purchaser.

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

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the State and Local Sales Tax Reform Fund, a special
25 fund in the State Treasury which is hereby created, the net
26 revenue realized for the preceding month from the 1% tax

1 imposed under this Act.

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

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

20 For aviation fuel sold on or after December 1, 2019, each
21 month the Department shall pay into the State Aviation Program
22 Fund 20% of the net revenue realized for the preceding month
23 from the 6.25% general rate on the selling price of aviation
24 fuel, less an amount estimated by the Department to be
25 required for refunds of the 20% portion of the tax on aviation
26 fuel under this Act, which amount shall be deposited into the

1 Aviation Fuel Sales Tax Refund Fund. The Department shall only
2 pay moneys into the State Aviation Program Fund and the
3 Aviation Fuels Sales Tax Refund Fund under this Act for so long
4 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
5 U.S.C. 47133 are binding on the State.

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

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

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

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are now taxed at 6.25%.

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

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

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

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

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

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

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

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

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

1	2013	161,000,000
2	2014	170,000,000
3	2015	179,000,000
4	2016	189,000,000
5	2017	199,000,000
6	2018	210,000,000
7	2019	221,000,000
8	2020	233,000,000
9	2021	300,000,000
10	2022	300,000,000
11	2023	300,000,000
12	2024	300,000,000
13	2025	300,000,000
14	2026	300,000,000
15	2027	375,000,000
16	2028	375,000,000
17	2029	375,000,000
18	2030	375,000,000
19	2031	375,000,000
20	2032	375,000,000
21	2033	375,000,000
22	2034	375,000,000
23	2035	375,000,000
24	2036	450,000,000
25	and	
26	each fiscal year	

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

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

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

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

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

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

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

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

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

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

1	2040	\$407,400,000
2	2041	\$419,600,000
3	2042	\$432,200,000
4	2043	\$445,100,000

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

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

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

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

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

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

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

20 (Source: P.A. 102-700, Article 60, Section 60-15, eff.
21 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
22 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
23 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25;
24 103-592, Article 110, Section 110-5, eff. 6-7-24; 103-1055,
25 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. For
14 ~~Beginning with~~ returns due on or after January 1, 2025 and on
15 or before the effective date of this amendatory Act of the
16 104th General Assembly, the vendor's discount allowed in this
17 Section, the Retailers' Occupation Tax Act, the Service
18 Occupation Tax Act, and the Use Tax Act, including any local
19 tax administered by the Department and reported on the same
20 return, shall not exceed \$1,000 per month in the aggregate.
21 When determining the discount allowed under this Section,
22 servicemen shall include the amount of tax that would have
23 been due at the 1% rate but for the 0% rate imposed under
24 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
25 ~~Assembly~~. The discount under this Section is not allowed for

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

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

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	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 Of the remainder of the moneys received by the Department
14 pursuant to this Act, 75% thereof shall be paid into the
15 General Revenue Fund of the State treasury ~~Treasury~~ and 25%
16 shall be reserved in a special account and used only for the
17 transfer to the Common School Fund as part of the monthly
18 transfer from the General Revenue Fund in accordance with
19 Section 8a of the State Finance Act.

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

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

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

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

10 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

11 Sec. 9. Each serviceman required or authorized to collect
12 the tax herein imposed shall pay to the Department the amount
13 of such tax at the time when he is required to file his return
14 for the period during which such tax was collectible, less a
15 discount of 2.1% prior to January 1, 1990, and 1.75% on and
16 after January 1, 1990, or \$5 per calendar year, whichever is
17 greater, which is allowed to reimburse the serviceman for
18 expenses incurred in collecting the tax, keeping records,
19 preparing and filing returns, remitting the tax, and supplying
20 data to the Department on request. For ~~Beginning with~~ returns
21 due on or after January 1, 2025 and on or before the effective
22 date of this amendatory Act of the 104th General Assembly, the
23 vendor's discount allowed in this Section, the Retailers'
24 Occupation Tax Act, the Use Tax Act, and the Service Use Tax

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

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

24 Except as provided hereinafter in this Section, on or
25 before the twentieth day of each calendar month, such
26 serviceman shall file a return for the preceding calendar

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

25 On and after January 1, 2018, with respect to servicemen
26 whose annual gross receipts average \$20,000 or more, all

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

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

13 1. The name of the seller;

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

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

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

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

24 Prior to October 1, 2003, and on and after September 1,
25 2004 a serviceman may accept a Manufacturer's Purchase Credit
26 certification from a purchaser in satisfaction of Service Use

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

20 Beginning on July 1, 2023 and through December 31, 2032, a
21 serviceman may accept a Sustainable Aviation Fuel Purchase
22 Credit certification from an air common carrier-purchaser in
23 satisfaction of Service Use Tax as provided in Section 3-72 of
24 the Service Use Tax Act if the purchaser provides the
25 appropriate documentation as required by Section 3-72 of the
26 Service Use Tax Act. A Sustainable Aviation Fuel Purchase

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

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

26 If the serviceman's average monthly tax liability to the

1 Department does not exceed \$50, the Department may authorize
2 his returns to be filed on an annual basis, with the return for
3 a given year being due by January 20 of the following year.

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

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

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

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

26 Where the serviceman has more than one business registered

1 with the Department under separate registrations hereunder,
2 such serviceman shall file separate returns for each
3 registered business.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	300,000,000
23	2022	300,000,000
24	2023	300,000,000
25	2024	300,000,000
26	2025	300,000,000

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

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

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

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

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

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

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

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

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000

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

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

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

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

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

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

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

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

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

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

1 Uniform Penalty and Interest Act.

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

10 The foregoing portion of this Section concerning the
11 filing of an annual information return shall not apply to a
12 serviceman who is not required to file an income tax return
13 with the United States Government.

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

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

25 For greater simplicity of administration, it shall be
26 permissible for manufacturers, importers and wholesalers whose

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

7 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
8 103-363, eff. 7-28-23; 103-592, eff. 6-7-24; 103-605, eff.
9 7-1-24.)

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

12 (35 ILCS 120/3)

13 Sec. 3. Except as provided in this Section, on or before
14 the twentieth day of each calendar month, every person engaged
15 in the business of selling, which, on and after January 1,
16 2025, includes leasing, tangible personal property at retail
17 in this State during the preceding calendar month shall file a
18 return with the Department, stating:

19 1. The name of the seller;

20 2. His residence address and the address of his
21 principal place of business and the address of the
22 principal place of business (if that is a different
23 address) from which he engages in the business of selling
24 tangible personal property at retail in this State;

1 3. Total amount of receipts received by him during the
2 preceding calendar month or quarter, as the case may be,
3 from sales of tangible personal property, and from
4 services furnished, by him during such preceding calendar
5 month or quarter;

6 4. Total amount received by him during the preceding
7 calendar month or quarter on charge and time sales of
8 tangible personal property, and from services furnished,
9 by him prior to the month or quarter for which the return
10 is filed;

11 5. Deductions allowed by law;

12 6. Gross receipts which were received by him during
13 the preceding calendar month or quarter and upon the basis
14 of which the tax is imposed, including gross receipts on
15 food for human consumption that is to be consumed off the
16 premises where it is sold (other than alcoholic beverages,
17 food consisting of or infused with adult use cannabis,
18 soft drinks, and food that has been prepared for immediate
19 consumption) which were received during the preceding
20 calendar month or quarter and upon which tax would have
21 been due but for the 0% rate imposed under Public Act
22 102-700;

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

25 8. The amount of tax due, including the amount of tax
26 that would have been due on food for human consumption

1 that is to be consumed off the premises where it is sold
2 (other than alcoholic beverages, food consisting of or
3 infused with adult use cannabis, soft drinks, and food
4 that has been prepared for immediate consumption) but for
5 the 0% rate imposed under Public Act 102-700;

6 9. The signature of the taxpayer; and

7 10. Such other reasonable information as the
8 Department may require.

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

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

1 electronically may petition the Department to waive the
2 electronic filing requirement.

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

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

10 Prior to October 1, 2003 and on and after September 1,
11 2004, a retailer may accept a Manufacturer's Purchase Credit
12 certification from a purchaser in satisfaction of Use Tax as
13 provided in Section 3-85 of the Use Tax Act if the purchaser
14 provides the appropriate documentation as required by Section
15 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
16 certification, accepted by a retailer prior to October 1, 2003
17 and on and after September 1, 2004 as provided in Section 3-85
18 of the Use Tax Act, may be used by that retailer to satisfy
19 Retailers' Occupation Tax liability in the amount claimed in
20 the certification, not to exceed 6.25% of the receipts subject
21 to tax from a qualifying purchase. A Manufacturer's Purchase
22 Credit reported on any original or amended return filed under
23 this Act after October 20, 2003 for reporting periods prior to
24 September 1, 2004 shall be disallowed. Manufacturer's Purchase
25 Credit reported on annual returns due on or after January 1,
26 2005 will be disallowed for periods prior to September 1,

1 2004. No Manufacturer's Purchase Credit may be used after
2 September 30, 2003 through August 31, 2004 to satisfy any tax
3 liability imposed under this Act, including any audit
4 liability.

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

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

8 1. The name of the seller;

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

12 3. The total amount of taxable receipts received by
13 him during the preceding calendar month from sales of
14 tangible personal property by him during such preceding
15 calendar month, including receipts from charge and time
16 sales, but less all 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; and

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

22 Every person engaged in the business of selling aviation
23 fuel at retail in this State during the preceding calendar
24 month shall, instead of reporting and paying tax as otherwise
25 required by this Section, report and pay such tax on a separate
26 aviation fuel tax return. The requirements related to the

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

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

22 Beginning on October 1, 2003, every distributor, importing
23 distributor, and manufacturer of alcoholic liquor as defined
24 in the Liquor Control Act of 1934, shall file a statement with
25 the Department of Revenue, no later than the 10th day of the
26 month for the preceding month during which transactions

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

24 If a total amount of less than \$1 is payable, refundable or
25 creditable, such amount shall be disregarded if it is less
26 than 50 cents and shall be increased to \$1 if it is 50 cents or

1 more.

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

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

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

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

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

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

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

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

1 less than 50 cents.

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

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

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

22 Notwithstanding any other provision in this Act concerning
23 the time within which a retailer may file his return, in the
24 case of any retailer who ceases to engage in a kind of business
25 which makes him responsible for filing returns under this Act,
26 such retailer shall file a final return under this Act with the

1 Department not more than one month after discontinuing such
2 business.

3 Where the same person has more than one business
4 registered with the Department under separate registrations
5 under this Act, such person may not file each return that is
6 due as a single return covering all such registered
7 businesses, but shall file separate returns for each such
8 registered business.

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

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

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

23 Any retailer who sells only motor vehicles, watercraft,
24 aircraft, or trailers that are required to be registered with
25 an agency of this State, so that all retailers' occupation tax
26 liability is required to be reported, and is reported, on such

1 transaction reporting returns and who is not otherwise
2 required to file monthly or quarterly returns, need not file
3 monthly or quarterly returns. However, those retailers shall
4 be required to file returns on an annual basis.

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

26 The transaction reporting return in the case of watercraft

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

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

1 will expedite the processing of applications for title or
2 registration.

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

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

24 If the user who would otherwise pay tax to the retailer
25 wants the transaction reporting return filed and the payment
26 of the tax or proof of exemption made to the Department before

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

16 On and after January 1, 2025, with respect to the lease of
17 trailers, other than semitrailers as defined in Section 1-187
18 of the Illinois Vehicle Code, that are required to be
19 registered with an agency of this State and that are subject to
20 the tax on lease receipts under this Act, notwithstanding any
21 other provision of this Act to the contrary, for the purpose of
22 reporting and paying tax under this Act on those lease
23 receipts, lessors shall file returns in addition to and
24 separate from the transaction reporting return. Lessors shall
25 file those lease returns and make payment to the Department by
26 electronic means on or before the 20th day of each month

1 following the month, quarter, or year, as applicable, in which
2 lease receipts were received. All lease receipts received by
3 the lessor from the lease of those trailers during the same
4 reporting period shall be reported and tax shall be paid on a
5 single return form to be prescribed by the Department.

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

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

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

22 Except as provided in this Section, the retailer filing
23 the return under this Section shall, at the time of filing such
24 return, pay to the Department the amount of tax imposed by this
25 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
26 on and after January 1, 1990, or \$5 per calendar year,

1 whichever is greater, which is allowed to reimburse the
2 retailer for the expenses incurred in keeping records,
3 preparing and filing returns, remitting the tax and supplying
4 data to the Department on request. On and after January 1,
5 2021, a certified service provider, as defined in the Leveling
6 the Playing Field for Illinois Retail Act, filing the return
7 under this Section on behalf of a remote retailer shall, at the
8 time of such return, pay to the Department the amount of tax
9 imposed by this Act less a discount of 1.75%. A remote retailer
10 using a certified service provider to file a return on its
11 behalf, as provided in the Leveling the Playing Field for
12 Illinois Retail Act, is not eligible for the discount. For
13 ~~Beginning with~~ returns due on or after January 1, 2025 and on
14 or before the effective date of this amendatory Act of the
15 104th General Assembly, the vendor's discount allowed in this
16 Section, the Service Occupation Tax Act, the Use Tax Act, and
17 the Service Use Tax Act, including any local tax administered
18 by the Department and reported on the same return, shall not
19 exceed \$1,000 per month in the aggregate for returns other
20 than transaction returns filed during the month. When
21 determining the discount allowed under this Section, retailers
22 shall include the amount of tax that would have been due at the
23 1% rate but for the 0% rate imposed under Public Act 102-700.
24 When determining the discount allowed under this Section,
25 retailers shall include the amount of tax that would have been
26 due at the 6.25% rate but for the 1.25% rate imposed on sales

1 tax holiday items under Public Act 102-700. The discount under
2 this Section is not allowed for the 1.25% portion of taxes paid
3 on aviation fuel that is subject to the revenue use
4 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any
5 prepayment made pursuant to Section 2d of this Act shall be
6 included in the amount on which such discount is computed. In
7 the case of retailers who report and pay the tax on a
8 transaction by transaction basis, as provided in this Section,
9 such discount shall be taken with each such tax remittance
10 instead of when such retailer files his periodic return, but,
11 for beginning with returns due on or after January 1, 2025 and
12 on or before the effective date of this amendatory Act of the
13 104th General Assembly, the vendor's discount allowed under
14 this Section and the Use Tax Act, including any local tax
15 administered by the Department and reported on the same
16 transaction return, shall not exceed \$1,000 per month for all
17 transaction returns filed during the month. The discount
18 allowed under this Section is allowed only for returns that
19 are filed in the manner required by this Act. The Department
20 may disallow the discount for retailers whose certificate of
21 registration is revoked at the time the return is filed, but
22 only if the Department's decision to revoke the certificate of
23 registration has become final.

24 Before October 1, 2000, if the taxpayer's average monthly
25 tax liability to the Department under this Act, the Use Tax
26 Act, the Service Occupation Tax Act, and the Service Use Tax

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

1 in such 4 quarter period). If the month during which such tax
2 liability is incurred begins on or after January 1, 1985 and
3 prior to January 1, 1987, each payment shall be in an amount
4 equal to 22.5% of the taxpayer's actual liability for the
5 month or 27.5% of the taxpayer's liability for the same
6 calendar month of the preceding year. If the month during
7 which such tax liability is incurred begins on or after
8 January 1, 1987 and prior to January 1, 1988, each payment
9 shall be in an amount equal to 22.5% of the taxpayer's actual
10 liability for the month or 26.25% of the taxpayer's liability
11 for the same calendar month of the preceding year. If the month
12 during which such tax liability is incurred begins on or after
13 January 1, 1988, and prior to January 1, 1989, or begins on or
14 after January 1, 1996, each payment shall be in an amount equal
15 to 22.5% of the taxpayer's actual liability for the month or
16 25% of the taxpayer's liability for the same calendar month of
17 the preceding year. If the month during which such tax
18 liability is incurred begins on or after January 1, 1989, and
19 prior to January 1, 1996, each payment shall be in an amount
20 equal to 22.5% of the taxpayer's actual liability for the
21 month or 25% of the taxpayer's liability for the same calendar
22 month of the preceding year or 100% of the taxpayer's actual
23 liability for the quarter monthly reporting period. The amount
24 of such quarter monthly payments shall be credited against the
25 final tax liability of the taxpayer's return for that month.
26 Before October 1, 2000, once applicable, the requirement of

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

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

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

15 The provisions of this paragraph apply before October 1,
16 2001. Without regard to whether a taxpayer is required to make
17 quarter monthly payments as specified above, any taxpayer who
18 is required by Section 2d of this Act to collect and remit
19 prepaid taxes and has collected prepaid taxes which average in
20 excess of \$25,000 per month during the preceding 2 complete
21 calendar quarters, shall file a return with the Department as
22 required by Section 2f and shall make payments to the
23 Department on or before the 7th, 15th, 22nd and last day of the
24 month during which such liability is incurred. If the month
25 during which such tax liability is incurred began prior to
26 September 1, 1985 (the effective date of Public Act 84-221),

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

25 The provisions of this paragraph apply on and after
26 October 1, 2001. Without regard to whether a taxpayer is

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

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

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

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

1 to the Department under this Act for the month for which the
2 taxpayer is filing a return, the Department shall issue the
3 taxpayer a credit memorandum for the excess.

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

9 Beginning January 1, 1990, each month the Department shall
10 pay into the County and Mass Transit District Fund, a special
11 fund in the State treasury which is hereby created, 4% of the
12 net revenue realized for the preceding month from the 6.25%
13 general rate other than aviation fuel sold on or after
14 December 1, 2019. This exception for aviation fuel only
15 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 Beginning August 1, 2000, each month the Department shall
18 pay into the County and Mass Transit District Fund 20% 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. If, in any
21 month, the tax on sales tax holiday items, as defined in
22 Section 2-8, is imposed at the rate of 1.25%, then the
23 Department shall pay 20% of the net revenue realized for that
24 month from the 1.25% rate on the selling price of sales tax
25 holiday items into the County and Mass Transit District Fund.

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

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

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

20 Beginning August 1, 2000, each month the Department shall
21 pay into the Local Government Tax Fund 80% of the net revenue
22 realized for the preceding month from the 1.25% rate on the
23 selling price of motor fuel and gasohol. If, in any month, the
24 tax on sales tax holiday items, as defined in Section 2-8, is
25 imposed at the rate of 1.25%, then the Department shall pay 80%
26 of the net revenue realized for that month from the 1.25% rate

1 on the selling price of sales tax holiday items into the Local
2 Government Tax Fund.

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

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

19 Beginning July 1, 2013, each month the Department shall
20 pay into the Underground Storage Tank Fund from the proceeds
21 collected under this Act, the Use Tax Act, the Service Use Tax
22 Act, and the Service Occupation Tax Act an amount equal to the
23 average monthly deficit in the Underground Storage Tank Fund
24 during the prior year, as certified annually by the Illinois
25 Environmental Protection Agency, but the total payment into
26 the Underground Storage Tank Fund under this Act, the Use Tax

1 Act, the Service Use Tax Act, and the Service Occupation Tax
2 Act shall not exceed \$18,000,000 in any State fiscal year. As
3 used in this paragraph, the "average monthly deficit" shall be
4 equal to the difference between the average monthly claims for
5 payment by the fund and the average monthly revenues deposited
6 into the fund, excluding payments made pursuant to this
7 paragraph.

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

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

1 Reform Fund shall be less than the Annual Specified Amount (as
2 hereinafter defined), an amount equal to the difference shall
3 be immediately paid into the Build Illinois Fund from other
4 moneys received by the Department pursuant to the Tax Acts;
5 the "Annual Specified Amount" means the amounts specified
6 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;

16 and means the Certified Annual Debt Service Requirement (as
17 defined in Section 13 of the Build Illinois Bond Act) or the
18 Tax Act Amount, whichever is greater, for fiscal year 1994 and
19 each fiscal year thereafter; and further provided, that if on
20 the last business day of any month the sum of (1) the Tax Act
21 Amount required to be deposited into the Build Illinois Bond
22 Account in the Build Illinois Fund during such month and (2)
23 the amount transferred to the Build Illinois Fund from the
24 State and Local Sales Tax Reform Fund shall have been less than
25 1/12 of the Annual Specified Amount, an amount equal to the
26 difference shall be immediately paid into the Build Illinois

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

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

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

25 Fiscal Year

Total Deposit

26 1993

\$0

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

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

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

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

9 Subject to successful execution and delivery of a
10 public-private agreement between the public agency and private
11 entity and completion of the civic build, beginning on July 1,
12 2023, of the remainder of the moneys received by the
13 Department under the Use Tax Act, the Service Use Tax Act, the
14 Service Occupation Tax Act, and this Act, the Department shall
15 deposit the following specified deposits in the aggregate from
16 collections under the Use Tax Act, the Service Use Tax Act, the
17 Service Occupation Tax Act, and the Retailers' Occupation Tax
18 Act, as required under Section 8.25g of the State Finance Act
19 for distribution consistent with the Public-Private
20 Partnership for Civic and Transit Infrastructure Project Act.
21 The moneys received by the Department pursuant to this Act and
22 required to be deposited into the Civic and Transit
23 Infrastructure Fund are subject to the pledge, claim and
24 charge set forth in Section 25-55 of the Public-Private
25 Partnership for Civic and Transit Infrastructure Project Act.
26 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
2043	\$445,100,000

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

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

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

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

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

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

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

25 (i) Until January 1, 1994, the taxpayer shall be
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 provisions of this Section concerning the filing of an
18 annual information return do not apply to a retailer who is not
19 required to file an income tax return with the United States
20 Government.

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

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

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

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

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

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

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

24 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,
25 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
26 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.

1 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,
2 eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25;
3 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605,
4 eff. 7-1-24; 103-1055, eff. 12-20-24.)

5 Section 25. The Prepaid Wireless 9-1-1 Surcharge Act is
6 amended by changing Section 20 as follows:

7 (50 ILCS 753/20)

8 Sec. 20. Administration of prepaid wireless 9-1-1
9 surcharge.

10 (a) In the administration and enforcement of this Act, the
11 provisions of Sections 2a, 2b, 2c, 3, 4, 5, 5a, 5b, 5c, 5d, 5e,
12 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, and 12 of the
13 Retailers' Occupation Tax Act that are not inconsistent with
14 this Act, and Section 3-7 of the Uniform Penalty and Interest
15 Act shall apply, as far as practicable, to the subject matter
16 of this Act to the same extent as if those provisions were
17 included in this Act. References to "taxes" in these
18 incorporated Sections shall be construed to apply to the
19 administration, payment, and remittance of all surcharges
20 under this Act. The Department shall establish registration
21 and payment procedures that substantially coincide with the
22 registration and payment procedures that apply to the
23 Retailers' Occupation Tax Act.

24 (b) A seller shall be permitted to deduct and retain 3% of

1 prepaid wireless 9-1-1 surcharges that are collected by the
2 seller from consumers and that are remitted and timely filed
3 with the Department. ~~For Beginning with~~ returns due on or
4 after January 1, 2025 and on or before the effective date of
5 this amendatory Act of the 104th General Assembly, the 3%
6 deduction allowed under this subsection, including any local
7 surcharge administered by the Department and reported on the
8 same return, shall not exceed \$1,000 per month. Beginning
9 January 1, 2018, the seller is allowed to deduct and retain a
10 portion of the prepaid wireless 9-1-1 surcharges as authorized
11 by this subsection only if the return is filed electronically
12 as provided in Section 3 of the Retailers' Occupation Tax Act.
13 Sellers who demonstrate that they do not have access to the
14 Internet or demonstrate hardship in filing electronically may
15 petition the Department to waive the electronic filing
16 requirement.

17 (c) Other than the amounts for deposit into the Municipal
18 Wireless Service Emergency Fund, the Department shall pay to
19 the State Treasurer all prepaid wireless E911 charges,
20 penalties, and interest collected under this Act for deposit
21 into the Statewide 9-1-1 Fund. On or before the 25th day of
22 each calendar month, the Department shall prepare and certify
23 to the Comptroller the amount available to the Illinois State
24 Police for distribution out of the Statewide 9-1-1 Fund. The
25 amount certified shall be the amount (not including credit
26 memoranda) collected during the second preceding calendar

1 month by the Department plus an amount the Department
2 determines is necessary to offset any amounts which were
3 erroneously paid to a different taxing body. The amount paid
4 to the Statewide 9-1-1 Fund shall not include any amount equal
5 to the amount of refunds made during the second preceding
6 calendar month by the Department of Revenue to retailers under
7 this Act or any amount that the Department determines is
8 necessary to offset any amounts which were payable to a
9 different taxing body but were erroneously paid to the
10 Statewide 9-1-1 Fund. The Illinois State Police shall
11 distribute the funds in accordance with Section 30 of the
12 Emergency Telephone Safety Act. The Department may deduct an
13 amount, not to exceed 2% of remitted charges, to be
14 transferred into the Tax Compliance and Administration Fund to
15 reimburse the Department for its direct costs of administering
16 the collection and remittance of prepaid wireless 9-1-1
17 surcharges.

18 (d) The Department shall administer the collection of all
19 9-1-1 surcharges and may adopt and enforce reasonable rules
20 relating to the administration and enforcement of the
21 provisions of this Act as may be deemed expedient. The
22 Department shall require all surcharges collected under this
23 Act to be reported on existing forms or combined forms,
24 including, but not limited to, Form ST-1. Any overpayments
25 received by the Department for liabilities reported on
26 existing or combined returns shall be applied as an

1 overpayment of retailers' occupation tax, use tax, service
2 occupation tax, or service use tax liability.

3 (e) If a home rule municipality having a population in
4 excess of 500,000 as of the effective date of this amendatory
5 Act of the 97th General Assembly imposes an E911 surcharge
6 under subsection (a-5) of Section 15 of this Act, then the
7 Department shall pay to the State Treasurer all prepaid
8 wireless E911 charges, penalties, and interest collected for
9 deposit into the Municipal Wireless Service Emergency Fund.
10 All deposits into the Municipal Wireless Service Emergency
11 Fund shall be held by the State Treasurer as ex officio
12 custodian apart from all public moneys or funds of this State.
13 Any interest attributable to moneys in the Fund must be
14 deposited into the Fund. Moneys in the Municipal Wireless
15 Service Emergency Fund are not subject to appropriation. On or
16 before the 25th day of each calendar month, the Department
17 shall prepare and certify to the Comptroller the amount
18 available for disbursement to the home rule municipality out
19 of the Municipal Wireless Service Emergency Fund. The amount
20 to be paid to the Municipal Wireless Service Emergency Fund
21 shall be the amount (not including credit memoranda) collected
22 during the second preceding calendar month by the Department
23 plus an amount the Department determines is necessary to
24 offset any amounts which were erroneously paid to a different
25 taxing body. The amount paid to the Municipal Wireless Service
26 Emergency Fund shall not include any amount equal to the

1 amount of refunds made during the second preceding calendar
2 month by the Department to retailers under this Act or any
3 amount that the Department determines is necessary to offset
4 any amounts which were payable to a different taxing body but
5 were erroneously paid to the Municipal Wireless Service
6 Emergency Fund. Within 10 days after receipt by the
7 Comptroller of the certification provided for in this
8 subsection, the Comptroller shall cause the orders to be drawn
9 for the respective amounts in accordance with the directions
10 in the certification. The Department may deduct an amount, not
11 to exceed 2% of remitted charges, to be transferred into the
12 Tax Compliance and Administration Fund to reimburse the
13 Department for its direct costs of administering the
14 collection and remittance of prepaid wireless 9-1-1
15 surcharges.

16 (Source: P.A. 102-538, eff. 8-20-21; 103-592, eff. 6-7-24.)