

**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

from Ch. 120, par. 439.109

35 ILCS 120/3

50 ILCS 753/20

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.

	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.

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

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

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

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

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

Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this 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.)

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

(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 ~~1~~ month after  
8 discontinuing such business.

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

26 Any serviceman filing a return hereunder shall also

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

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

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

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

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

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

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

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

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

1 are now taxed at 6.25%.

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

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

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

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

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

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

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

	Fiscal Year	Total Deposit
22		
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.

	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
18		
19	1993	\$0
20	1994	53,000,000
21	1995	58,000,000
22	1996	61,000,000
23	1997	64,000,000
24	1998	68,000,000
25	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
8	1986	\$54,800,000
9	1987	\$76,650,000
10	1988	\$80,480,000
11	1989	\$88,510,000
12	1990	\$115,330,000
13	1991	\$145,470,000
14	1992	\$182,730,000
15	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.

	Fiscal Year	Total Deposit
25		
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",

1 "public-private agreement", and "public agency" have the  
2 meanings provided in Section 25-10 of the Public-Private  
3 Partnership for Civic and Transit Infrastructure Project Act.

	Fiscal Year.....	Total Deposit
5	2024 .....	\$200,000,000
6	2025 .....	\$206,000,000
7	2026 .....	\$212,200,000
8	2027 .....	\$218,500,000
9	2028 .....	\$225,100,000
10	2029 .....	\$288,700,000
11	2030 .....	\$298,900,000
12	2031 .....	\$309,300,000
13	2032 .....	\$320,100,000
14	2033 .....	\$331,200,000
15	2034 .....	\$341,200,000
16	2035 .....	\$351,400,000
17	2036 .....	\$361,900,000
18	2037 .....	\$372,800,000
19	2038 .....	\$384,000,000
20	2039 .....	\$395,500,000
21	2040 .....	\$407,400,000
22	2041 .....	\$419,600,000
23	2042 .....	\$432,200,000
24	2043 .....	\$445,100,000

25 Beginning July 1, 2021 and until July 1, 2022, subject to  
26 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.)