



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB3749

Introduced 2/18/2025, by Rep. Ryan Spain

#### SYNOPSIS AS INTRODUCED:

35 ILCS 640/2-9

Amends the Electricity Excise Tax Law. Provides that 100% of the funds received by the Department under the Act as a result of an electric vehicle charging station shall be deposited into the Road Fund. Effective immediately.

LRB104 09197 HLH 19254 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 Electricity Excise Tax Law is amended by  
5 changing Section 2-9 as follows:

6 (35 ILCS 640/2-9)

7 Sec. 2-9. Return and payment of tax by delivering  
8 supplier. Each delivering supplier who is required or  
9 authorized to collect the tax imposed by this Law shall make a  
10 return to the Department on or before the 15th day of each  
11 month for the preceding calendar month stating the following:

12 (1) The delivering supplier's name.

13 (2) The address of the delivering supplier's principal  
14 place of business and the address of the principal place  
15 of business (if that is a different address) from which  
16 the delivering supplier engaged in the business of  
17 delivering electricity in this State.

18 (3) The total number of kilowatt-hours which the  
19 supplier delivered to or for purchasers during the  
20 preceding calendar month and upon the basis of which the  
21 tax is imposed.

22 (4) Amount of tax, computed upon Item (3) at the rates  
23 stated in Section 2-4.

1           (5) An adjustment for uncollectible amounts of tax in  
2       respect of prior period kilowatt-hour deliveries,  
3       determined in accordance with rules and regulations  
4       promulgated by the Department.

5           (5.5) The amount of credits to which the taxpayer is  
6       entitled on account of purchases made under Section  
7       8-403.1 of the Public Utilities Act.

8           (6) Such other information as the Department  
9       reasonably may require.

10       In making such return the delivering supplier may use any  
11       reasonable method to derive reportable "kilowatt-hours" from  
12       the delivering supplier's records.

13       If the average monthly tax liability to the Department of  
14       the delivering supplier does not exceed \$2,500, the Department  
15       may authorize the delivering supplier's returns to be filed on  
16       a quarter-annual basis, with the return for January, February  
17       and March of a given year being due by April 30 of such year;  
18       with the return for April, May and June of a given year being  
19       due by July 31 of such year; with the return for July, August  
20       and September of a given year being due by October 31 of such  
21       year; and with the return for October, November and December  
22       of a given year being due by January 31 of the following year.

23       If the average monthly tax liability to the Department of  
24       the delivering supplier does not exceed \$1,000, the Department  
25       may authorize the delivering supplier's returns to be filed on  
26       an annual basis, with the return for a given year being due by

1 January 31 of the following year.

2 Such quarter-annual and annual returns, as to form and  
3 substance, shall be subject to the same requirements as  
4 monthly returns.

5 Notwithstanding any other provision in this Law concerning  
6 the time within which a delivering supplier may file a return,  
7 any such delivering supplier who ceases to engage in a kind of  
8 business which makes the person responsible for filing returns  
9 under this Law shall file a final return under this Law with  
10 the Department not more than one month after discontinuing  
11 such business.

12 Each delivering supplier whose average monthly liability  
13 to the Department under this Law was \$10,000 or more during the  
14 preceding calendar year, excluding the month of highest  
15 liability and the month of lowest liability in such calendar  
16 year, and who is not operated by a unit of local government,  
17 shall make estimated payments to the Department on or before  
18 the 7th, 15th, 22nd and last day of the month during which tax  
19 liability to the Department is incurred in an amount not less  
20 than the lower of either 22.5% of such delivering supplier's  
21 actual tax liability for the month or 25% of such delivering  
22 supplier's actual tax liability for the same calendar month of  
23 the preceding year. The amount of such quarter-monthly  
24 payments shall be credited against the final tax liability of  
25 such delivering supplier's return for that month. An  
26 outstanding credit approved by the Department or a credit

1 memorandum issued by the Department arising from such  
2 delivering supplier's overpayment of his or her final tax  
3 liability for any month may be applied to reduce the amount of  
4 any subsequent quarter-monthly payment or credited against the  
5 final tax liability of such delivering supplier's return for  
6 any subsequent month. If any quarter-monthly payment is not  
7 paid at the time or in the amount required by this Section,  
8 such delivering supplier shall be liable for penalty and  
9 interest on the difference between the minimum amount due as a  
10 payment and the amount of such payment actually and timely  
11 paid, except insofar as such delivering supplier has  
12 previously made payments for that month to the Department in  
13 excess of the minimum payments previously due.

14 If the Director finds that the information required for  
15 the making of an accurate return cannot reasonably be compiled  
16 by such delivering supplier within 15 days after the close of  
17 the calendar month for which a return is to be made, the  
18 Director may grant an extension of time for the filing of such  
19 return for a period not to exceed 31 calendar days. The  
20 granting of such an extension may be conditioned upon the  
21 deposit by such delivering supplier with the Department of an  
22 amount of money not exceeding the amount estimated by the  
23 Director to be due with the return so extended. All such  
24 deposits shall be credited against such delivering supplier's  
25 liabilities under this Law. If the deposit exceeds such  
26 delivering supplier's present and probable future liabilities

1 under this Law, the Department shall issue to such delivering  
2 supplier a credit memorandum, which may be assigned by such  
3 delivering supplier to a similar person under this Law, in  
4 accordance with reasonable rules and regulations to be  
5 prescribed by the Department.

6 The delivering supplier making the return provided for in  
7 this Section shall, at the time of making such return, pay to  
8 the Department the amount of tax imposed by this Law.

9 Until October 1, 2002, a delivering supplier who has an  
10 average monthly tax liability of \$10,000 or more shall make  
11 all payments required by rules of the Department by electronic  
12 funds transfer. The term "average monthly tax liability" shall  
13 be the sum of the delivering supplier's liabilities under this  
14 Law for the immediately preceding calendar year divided by 12.  
15 Beginning on October 1, 2002, a taxpayer who has a tax  
16 liability in the amount set forth in subsection (b) of Section  
17 2505-210 of the Department of Revenue Law shall make all  
18 payments required by rules of the Department by electronic  
19 funds transfer. Any delivering supplier not required to make  
20 payments by electronic funds transfer may make payments by  
21 electronic funds transfer with the permission of the  
22 Department. All delivering suppliers required to make payments  
23 by electronic funds transfer and any delivering suppliers  
24 authorized to voluntarily make payments by electronic funds  
25 transfer shall make those payments in the manner authorized by  
26 the Department.

1        If any payment provided for in this Section exceeds the  
2        delivering supplier's liabilities under this Act, as shown on  
3        an original return, the Department may authorize the  
4        delivering supplier to credit such excess payment against  
5        liability subsequently to be remitted to the Department under  
6        this Act, in accordance with reasonable rules adopted by the  
7        Department.

8        Through June 30, 2004, each month the Department shall pay  
9        into the Public Utility Fund in the State treasury an amount  
10       determined by the Director to be equal to 3.0% of the funds  
11       received by the Department pursuant to this Section. Through  
12       June 30, 2004, the remainder of all moneys received by the  
13       Department under this Section shall be paid into the General  
14       Revenue Fund in the State treasury. Beginning on July 1, 2004,  
15       except as otherwise provided in this Section with respect to  
16       electric vehicle charging stations, of the 3% of the funds  
17       received pursuant to this Section, each month the Department  
18       shall pay \$416,667 into the General Revenue Fund and the  
19       balance shall be paid into the Public Utility Fund in the State  
20       treasury. Beginning on July 1, 2025, 100% of the funds  
21       received by the Department pursuant to this Section as a  
22       result of an electric vehicle charging station shall be  
23       deposited into the Road Fund.

24       (Source: P.A. 100-1171, eff. 1-4-19.)

25       Section 99. Effective date. This Act takes effect upon  
26       becoming law.