

HB3749



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

A BILL FOR

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.

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

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

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

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

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

If the average monthly tax liability to the Department of the delivering supplier does not exceed \$1,000, the Department may authorize the delivering supplier's returns to be filed on 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.