



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5300

Introduced 2/10/2026, by Rep. Sonya M. Harper

SYNOPSIS AS INTRODUCED:

| | |
|--------------------------|------------------------------|
| 20 ILCS 605/605-1119 new | |
| 35 ILCS 5/246 new | |
| 35 ILCS 105/3-10 | from Ch. 120, par. 439.33-10 |
| 35 ILCS 105/9 | |
| 35 ILCS 110/3-10 | |
| 35 ILCS 110/9 | |
| 35 ILCS 115/3-10 | |
| 35 ILCS 115/9 | from Ch. 120, par. 439.109 |
| 35 ILCS 120/2-10 | from Ch. 120, par. 441-10 |
| 35 ILCS 120/3 | |

Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Provides that the Department of Commerce and Economic Opportunity may, upon an ordinance adopted by a municipality or a county, certify an area as a food desert opportunity zone if the area is a food desert and if the area meets other specified criteria. Provides that grocery stores that open in a food desert opportunity zone may receive certain incentives under the Illinois Income Tax Act, the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Amends those Acts to make conforming changes.

LRB104 18258 HLH 31697 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 Department of Commerce and Economic
5 Opportunity Law of the Civil Administrative Code of Illinois
6 is amended by adding Section 605-1119 as follows:

7 (20 ILCS 605/605-1119 new)

8 Sec. 605-1119. Food desert opportunity zones.

9 (a) A municipality may, by ordinance, apply to the
10 Department to have all or a portion of its territory certified
11 as a food desert opportunity zone. A county may, by ordinance,
12 apply to the Department to have all or a portion of its
13 unincorporated territory certified as a food desert
14 opportunity zone. The Department may certify an area as a food
15 desert opportunity zone if the area meets all of the following
16 criteria:

17 (1) the area is contiguous;

18 (2) the area comprises not more than 20 square miles;

19 and

20 (3) the area is a food desert.

21 (b) Zone designation shall remain in effect for a period
22 of 10 years unless the area is sooner decertified by the
23 Department.

1 (c) Grocery stores that locate in a certified food desert
2 opportunity zone are entitled to the benefits conferred in
3 Section 246 of the Illinois Income Tax Act and Section 2-10 of
4 the Retailers' Occupation Tax Act.

5 (d) The Department, in consultation with the Department of
6 Public Health and the Department of Revenue, may adopt rules
7 to administer this Section.

8 (e) As used in this Section:

9 "Food desert" means a geographic area where people have
10 limited access to affordable, healthy, and nutritious food.

11 "Grocery store" means an existing or planned retail
12 establishment that: (1) has or will have a primary business of
13 selling a variety of grocery products, including fresh
14 produce; (2) derives or will derive no more than 30% of its
15 revenue from sales of tobacco and alcohol in any given year;
16 (3) is or will be classified as a supermarket or other grocery
17 retailer in the 2022 North American Industry Classification
18 System under code 445110; (4) accepts or will accept
19 Supplemental Nutrition Assistance Program benefits and Special
20 Supplemental Nutrition Program for Women, Infants, and
21 Children benefits; and (5) provides or will provide for the
22 retail sale of a substantial variety of perishable foods,
23 including fresh or frozen dairy products, fresh produce, and
24 fresh meats, poultry, and fish.

25 Section 10. The Illinois Income Tax Act is amended by

1 changing Section 246 as follows:

2 (35 ILCS 5/246 new)

3 Sec. 246. Grocery store; food desert credit.

4 (a) A qualified grocery store is entitled to a credit
5 against the taxes imposed by subsections (a), (b), and (c) of
6 Section 201 in an amount equal to the taxes imposed under those
7 Sections from the operation of a grocery store in a food desert
8 opportunity zone certified by the Department of Commerce and
9 Economic Opportunity under Section 605-1119 of the Department
10 of Commerce and Economic Opportunity Law of the Civil
11 Administrative Code of Illinois.

12 (b) The credit under this Section shall be available to
13 the taxpayer for the first taxable year during which the
14 grocery store is open for business in the food desert
15 opportunity zone.

16 (c) As used in this Section:

17 "Qualified grocery store" means a grocery store, as
18 defined in Section 605-1119 of the Department of Commerce and
19 Economic Opportunity Law of the Civil Administrative Code of
20 Illinois.

21 (d) This Section is exempt from the provisions of Section
22 250.

23 Section 15. The Use Tax Act is amended by changing
24 Sections 3-10 and 9 as follows:

1 (35 ILCS 105/3-10) from Ch. 120, par. 439.33-10

2 Sec. 3-10. Rate of tax. Unless otherwise provided in this
3 Section, the tax imposed by this Act is at the rate of 6.25% of
4 either the selling price or the fair market value, if any, of
5 the tangible personal property, which, on and after January 1,
6 2025, includes leases of tangible personal property. In all
7 cases where property functionally used or consumed is the same
8 as the property that was purchased at retail, then the tax is
9 imposed on the selling price of the property. In all cases
10 where property functionally used or consumed is a by-product
11 or waste product that has been refined, manufactured, or
12 produced from property purchased at retail, then the tax is
13 imposed on the lower of the fair market value, if any, of the
14 specific property so used in this State or on the selling price
15 of the property purchased at retail. For purposes of this
16 Section "fair market value" means the price at which property
17 would change hands between a willing buyer and a willing
18 seller, neither being under any compulsion to buy or sell and
19 both having reasonable knowledge of the relevant facts. The
20 fair market value shall be established by Illinois sales by
21 the taxpayer of the same property as that functionally used or
22 consumed, or if there are no such sales by the taxpayer, then
23 comparable sales or purchases of property of like kind and
24 character in Illinois.

25 With respect to tangible personal property purchased for

1 use at a grocery store located in a food desert opportunity
2 zone certified by the Department of Commerce and Economic
3 Opportunity under Section 605-1119 of the Department of
4 Commerce and Economic Opportunity Law of the Civil
5 Administrative Code of Illinois, the tax is imposed at the
6 rate of 1.25% for a period of 12 months after the grocery store
7 first opens in the food desert opportunity zone.

8 Beginning on July 1, 2000 and through December 31, 2000,
9 with respect to motor fuel, as defined in Section 1.1 of the
10 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
11 the Use Tax Act, the tax is imposed at the rate of 1.25%.

12 Beginning on August 6, 2010 through August 15, 2010, and
13 beginning again on August 5, 2022 through August 14, 2022,
14 with respect to sales tax holiday items as defined in Section
15 3-6 of this Act, the tax is imposed at the rate of 1.25%.

16 With respect to gasohol, the tax imposed by this Act
17 applies to (i) 70% of the proceeds of sales made on or after
18 January 1, 1990, and before July 1, 2003, (ii) 80% of the
19 proceeds of sales made on or after July 1, 2003 and on or
20 before July 1, 2017, (iii) 100% of the proceeds of sales made
21 after July 1, 2017 and prior to January 1, 2024, (iv) 90% of
22 the proceeds of sales made on or after January 1, 2024 and on
23 or before December 31, 2028, and (v) 100% of the proceeds of
24 sales made after December 31, 2028. If, at any time, however,
25 the tax under this Act on sales of gasohol is imposed at the
26 rate of 1.25%, then the tax imposed by this Act applies to 100%

1 of the proceeds of sales of gasohol made during that time.

2 With respect to mid-range ethanol blends, the tax imposed
3 by this Act applies to (i) 80% of the proceeds of sales made on
4 or after January 1, 2024 and on or before December 31, 2028 and
5 (ii) 100% of the proceeds of sales made thereafter. If, at any
6 time, however, the tax under this Act on sales of mid-range
7 ethanol blends is imposed at the rate of 1.25%, then the tax
8 imposed by this Act applies to 100% of the proceeds of sales of
9 mid-range ethanol blends made during that time.

10 With respect to majority blended ethanol fuel, the tax
11 imposed by this Act does not apply to the proceeds of sales
12 made on or after July 1, 2003 and on or before December 31,
13 2028 but applies to 100% of the proceeds of sales made
14 thereafter.

15 With respect to biodiesel blends with no less than 1% and
16 no more than 10% biodiesel, the tax imposed by this Act applies
17 to (i) 80% of the proceeds of sales made on or after July 1,
18 2003 and on or before December 31, 2018 and (ii) 100% of the
19 proceeds of sales made after December 31, 2018 and before
20 January 1, 2024. On and after January 1, 2024 and on or before
21 December 31, 2030, the taxation of biodiesel, renewable
22 diesel, and biodiesel blends shall be as provided in Section
23 3-5.1. If, at any time, however, the tax under this Act on
24 sales of biodiesel blends with no less than 1% and no more than
25 10% biodiesel is imposed at the rate of 1.25%, then the tax
26 imposed by this Act applies to 100% of the proceeds of sales of

1 biodiesel blends with no less than 1% and no more than 10%
2 biodiesel made during that time.

3 With respect to biodiesel and biodiesel blends with more
4 than 10% but no more than 99% biodiesel, the tax imposed by
5 this Act does not apply to the proceeds of sales made on or
6 after July 1, 2003 and on or before December 31, 2023. On and
7 after January 1, 2024 and on or before December 31, 2030, the
8 taxation of biodiesel, renewable diesel, and biodiesel blends
9 shall be as provided in Section 3-5.1.

10 Until July 1, 2022 and from July 1, 2023 through December
11 31, 2025, with respect to food for human consumption that is to
12 be consumed off the premises where it is sold (other than
13 alcoholic beverages, food consisting of or infused with adult
14 use cannabis, soft drinks, and food that has been prepared for
15 immediate consumption), the tax is imposed at the rate of 1%.
16 Beginning on July 1, 2022 and until July 1, 2023, with respect
17 to food for human consumption that is to be consumed off the
18 premises where it is sold (other than alcoholic beverages,
19 food consisting of or infused with adult use cannabis, soft
20 drinks, and food that has been prepared for immediate
21 consumption), the tax is imposed at the rate of 0%. On and
22 after January 1, 2026, food for human consumption that is to be
23 consumed off the premises where it is sold (other than
24 alcoholic beverages, food consisting of or infused with adult
25 use cannabis, soft drinks, candy, and food that has been
26 prepared for immediate consumption) is exempt from the tax

1 imposed by this Act.

2 With respect to prescription and nonprescription
3 medicines, drugs, medical appliances, products classified as
4 Class III medical devices by the United States Food and Drug
5 Administration that are used for cancer treatment pursuant to
6 a prescription, as well as any accessories and components
7 related to those devices, modifications to a motor vehicle for
8 the purpose of rendering it usable by a person with a
9 disability, and insulin, blood sugar testing materials,
10 syringes, and needles used by human diabetics, the tax is
11 imposed at the rate of 1%. For the purposes of this Section,
12 until September 1, 2009: the term "soft drinks" means any
13 complete, finished, ready-to-use, non-alcoholic drink, whether
14 carbonated or not, including, but not limited to, soda water,
15 cola, fruit juice, vegetable juice, carbonated water, and all
16 other preparations commonly known as soft drinks of whatever
17 kind or description that are contained in any closed or sealed
18 bottle, can, carton, or container, regardless of size; but
19 "soft drinks" does not include coffee, tea, non-carbonated
20 water, infant formula, milk or milk products as defined in the
21 Grade A Pasteurized Milk and Milk Products Act, or drinks
22 containing 50% or more natural fruit or vegetable juice.

23 Notwithstanding any other provisions of this Act,
24 beginning September 1, 2009, "soft drinks" means non-alcoholic
25 beverages that contain natural or artificial sweeteners. "Soft
26 drinks" does not include beverages that contain milk or milk

1 products, soy, rice or similar milk substitutes, or greater
2 than 50% of vegetable or fruit juice by volume.

3 Until August 1, 2009, and notwithstanding any other
4 provisions of this Act, "food for human consumption that is to
5 be consumed off the premises where it is sold" includes all
6 food sold through a vending machine, except soft drinks and
7 food products that are dispensed hot from a vending machine,
8 regardless of the location of the vending machine. Beginning
9 August 1, 2009, and notwithstanding any other provisions of
10 this Act, "food for human consumption that is to be consumed
11 off the premises where it is sold" includes all food sold
12 through a vending machine, except soft drinks, candy, and food
13 products that are dispensed hot from a vending machine,
14 regardless of the location of the vending machine.

15 Notwithstanding any other provisions of this Act,
16 beginning September 1, 2009, "food for human consumption that
17 is to be consumed off the premises where it is sold" does not
18 include candy. For purposes of this Section, "candy" means a
19 preparation of sugar, honey, or other natural or artificial
20 sweeteners in combination with chocolate, fruits, nuts or
21 other ingredients or flavorings in the form of bars, drops, or
22 pieces. "Candy" does not include any preparation that contains
23 flour or requires refrigeration.

24 Notwithstanding any other provisions of this Act,
25 beginning September 1, 2009, "nonprescription medicines and
26 drugs" does not include grooming and hygiene products. For

1 purposes of this Section, "grooming and hygiene products"
2 includes, but is not limited to, soaps and cleaning solutions,
3 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
4 lotions and screens, unless those products are available by
5 prescription only, regardless of whether the products meet the
6 definition of "over-the-counter-drugs". For the purposes of
7 this paragraph, "over-the-counter-drug" means a drug for human
8 use that contains a label that identifies the product as a drug
9 as required by 21 CFR 201.66. The "over-the-counter-drug"
10 label includes:

11 (A) a "Drug Facts" panel; or

12 (B) a statement of the "active ingredient(s)" with a
13 list of those ingredients contained in the compound,
14 substance or preparation.

15 Beginning on January 1, 2014 (the effective date of Public
16 Act 98-122), "prescription and nonprescription medicines and
17 drugs" includes medical cannabis purchased from a registered
18 dispensing organization under the Compassionate Use of Medical
19 Cannabis Program Act.

20 As used in this Section, "adult use cannabis" means
21 cannabis subject to tax under the Cannabis Cultivation
22 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
23 and does not include cannabis subject to tax under the
24 Compassionate Use of Medical Cannabis Program Act.

25 If the property that is purchased at retail from a
26 retailer is acquired outside Illinois and used outside

1 Illinois before being brought to Illinois for use here and is
2 taxable under this Act, the "selling price" on which the tax is
3 computed shall be reduced by an amount that represents a
4 reasonable allowance for depreciation for the period of prior
5 out-of-state use. No depreciation is allowed in cases where
6 the tax under this Act is imposed on lease receipts.

7 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
8 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-417, eff.
9 8-15-25.)

10 (35 ILCS 105/9)

11 (Text of Section before amendment by P.A. 104-457)

12 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
13 and trailers that are required to be registered with an agency
14 of this State, each retailer required or authorized to collect
15 the tax imposed by this Act shall pay to the Department the
16 amount of such tax (except as otherwise provided) at the time
17 when he is required to file his return for the period during
18 which such tax was collected, less a discount of 2.1% prior to
19 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
20 per calendar year, whichever is greater, which is allowed to
21 reimburse the retailer for expenses incurred in collecting the
22 tax, keeping records, preparing and filing returns, remitting
23 the tax and supplying data to the Department on request.
24 Beginning with returns due on or after January 1, 2025, the
25 discount allowed in this Section, the Retailers' Occupation

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

1 The Department may disallow the discount for retailers whose
2 certificate of registration is revoked at the time the return
3 is filed, but only if the Department's decision to revoke the
4 certificate of registration has become final. A retailer need
5 not remit that part of any tax collected by him to the extent
6 that he is required to remit and does remit the tax imposed by
7 the Retailers' Occupation Tax Act, with respect to the sale of
8 the 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 2 ~~two~~ months of each calendar quarter, on or
14 before the twentieth day of the following calendar month,
15 stating:

16 1. The name of the seller;

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

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

25 4. The amount of credit provided in Section 2d of this
26 Act;

- 1 5. The amount of tax due;
- 2 5-5. The signature of the taxpayer; and
- 3 6. Such other reasonable information as the Department
- 4 may require.

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

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

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

1 Beginning October 1, 1993, a taxpayer who has an average
2 monthly tax liability of \$150,000 or more shall make all
3 payments required by rules of the Department by electronic
4 funds transfer. Beginning October 1, 1994, a taxpayer who has
5 an average monthly tax liability of \$100,000 or more shall
6 make all payments required by rules of the Department by
7 electronic funds transfer. Beginning October 1, 1995, a
8 taxpayer who has an average monthly tax liability of \$50,000
9 or more shall make all payments required by rules of the
10 Department by electronic funds transfer. Beginning October 1,
11 2000, a taxpayer who has an annual tax liability of \$200,000 or
12 more shall make all payments required by rules of the
13 Department by electronic funds transfer. The term "annual tax
14 liability" shall be the sum of the taxpayer's liabilities
15 under this Act, and under all other State and local occupation
16 and use tax laws administered by the Department, for the
17 immediately preceding calendar year. The term "average monthly
18 tax liability" means the sum of the taxpayer's liabilities
19 under this Act, and under all other State and local occupation
20 and use tax laws administered by the Department, for the
21 immediately preceding calendar year divided by 12. Beginning
22 on October 1, 2002, a taxpayer who has a tax liability in the
23 amount set forth in subsection (b) of Section 2505-210 of the
24 Department of Revenue Law shall make all payments required by
25 rules of the Department by electronic funds transfer.

26 Before August 1 of each year beginning in 1993, the

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

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

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

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

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

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

1 January 1, 1988, and prior to January 1, 1989, or begins on or
2 after January 1, 1996, each payment shall be in an amount equal
3 to 22.5% of the taxpayer's actual liability for the month or
4 25% of the taxpayer's liability for the same calendar month of
5 the preceding year. If the month during which such tax
6 liability is incurred begins on or after January 1, 1989, and
7 prior to January 1, 1996, each payment shall be in an amount
8 equal to 22.5% of the taxpayer's actual liability for the
9 month or 25% of the taxpayer's liability for the same calendar
10 month of the preceding year or 100% of the taxpayer's actual
11 liability for the quarter monthly reporting period. The amount
12 of such quarter monthly payments shall be credited against the
13 final tax liability of the taxpayer's return for that month.
14 Before October 1, 2000, once applicable, the requirement of
15 the making of quarter monthly payments to the Department shall
16 continue until such taxpayer's average monthly liability to
17 the Department during the preceding 4 complete calendar
18 quarters (excluding the month of highest liability and the
19 month of lowest liability) is less than \$9,000, or until such
20 taxpayer's average monthly liability to the Department as
21 computed for each calendar quarter of the 4 preceding complete
22 calendar quarter period is less than \$10,000. However, if a
23 taxpayer can show the Department that a substantial change in
24 the taxpayer's business has occurred which causes the taxpayer
25 to anticipate that his average monthly tax liability for the
26 reasonably foreseeable future will fall below the \$10,000

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

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

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

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

26 If the retailer is otherwise required to file a monthly

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

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

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

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

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

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

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

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

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

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

26 Such transaction reporting return shall be filed not later

1 than 20 days after the date of delivery of the item that is
2 being sold, but may be filed by the retailer at any time sooner
3 than that if he chooses to do so. The transaction reporting
4 return and tax remittance or proof of exemption from the tax
5 that is imposed by this Act may be transmitted to the
6 Department by way of the State agency with which, or State
7 officer with whom, the tangible personal property must be
8 titled or registered (if titling or registration is required)
9 if the Department and such agency or State officer determine
10 that this procedure will expedite the processing of
11 applications for title or registration.

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

25 No retailer's failure or refusal to remit tax under this
26 Act precludes a user, who has paid the proper tax to the

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

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

25 On and after January 1, 2025, with respect to the lease of
26 trailers, other than semitrailers as defined in Section 1-187

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

15 Where a retailer collects the tax with respect to the
16 selling price of tangible personal property which he sells and
17 the purchaser thereafter returns such tangible personal
18 property and the retailer refunds the selling price thereof to
19 the purchaser, such retailer shall also refund, to the
20 purchaser, the tax so collected from the purchaser. When
21 filing his return for the period in which he refunds such tax
22 to the purchaser, the retailer may deduct the amount of the tax
23 so refunded by him to the purchaser from any other use tax
24 which such retailer may be required to pay or remit to the
25 Department, as shown by such return, if the amount of the tax
26 to be deducted was previously remitted to the Department by

1 such retailer. If the retailer has not previously remitted the
2 amount of such tax to the Department, he is entitled to no
3 deduction under this Act upon refunding such tax to the
4 purchaser.

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund, a special
26 fund in the State treasury which is hereby created, the net

1 revenue realized for the preceding month from the 1% tax
2 imposed under this Act.

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

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

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

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

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

16 Each month the Department shall pay into the State and
17 Local Sales Tax Reform Fund 100% of the net revenue realized
18 for the preceding month from the 1.25% rate on the selling
19 price of tangible personal property purchased for use at a
20 grocery store located in a food desert opportunity zone.

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

1 government.

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

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

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

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

| 12 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 13 | 1993 | \$0 |
| 14 | 1994 | 53,000,000 |
| 15 | 1995 | 58,000,000 |
| 16 | 1996 | 61,000,000 |
| 17 | 1997 | 64,000,000 |
| 18 | 1998 | 68,000,000 |
| 19 | 1999 | 71,000,000 |
| 20 | 2000 | 75,000,000 |
| 21 | 2001 | 80,000,000 |
| 22 | 2002 | 93,000,000 |
| 23 | 2003 | 99,000,000 |
| 24 | 2004 | 103,000,000 |
| 25 | 2005 | 108,000,000 |
| 26 | 2006 | 113,000,000 |

| | | |
|----|------|-------------|
| 1 | 2007 | 119,000,000 |
| 2 | 2008 | 126,000,000 |
| 3 | 2009 | 132,000,000 |
| 4 | 2010 | 139,000,000 |
| 5 | 2011 | 146,000,000 |
| 6 | 2012 | 153,000,000 |
| 7 | 2013 | 161,000,000 |
| 8 | 2014 | 170,000,000 |
| 9 | 2015 | 179,000,000 |
| 10 | 2016 | 189,000,000 |
| 11 | 2017 | 199,000,000 |
| 12 | 2018 | 210,000,000 |
| 13 | 2019 | 221,000,000 |
| 14 | 2020 | 233,000,000 |
| 15 | 2021 | 300,000,000 |
| 16 | 2022 | 300,000,000 |
| 17 | 2023 | 300,000,000 |
| 18 | 2024 | 300,000,000 |
| 19 | 2025 | 300,000,000 |
| 20 | 2026 | 300,000,000 |
| 21 | 2027 | 375,000,000 |
| 22 | 2028 | 375,000,000 |
| 23 | 2029 | 375,000,000 |
| 24 | 2030 | 375,000,000 |
| 25 | 2031 | 375,000,000 |
| 26 | 2032 | 375,000,000 |

| | | |
|---|------|-------------|
| 1 | 2033 | 375,000,000 |
| 2 | 2034 | 375,000,000 |
| 3 | 2035 | 375,000,000 |
| 4 | 2036 | 450,000,000 |

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Capital Projects

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

13 Subject to payment of amounts into the Build Illinois Fund
14 and the McCormick Place Expansion Project Fund pursuant to the
15 preceding paragraphs or in any amendments thereto hereafter
16 enacted, beginning July 1, 1993 and ending on September 30,
17 2013, the Department shall each month pay into the Illinois
18 Tax Increment Fund 0.27% of 80% of the net revenue realized for
19 the preceding month from the 6.25% general rate on the selling
20 price of tangible personal property.

21 Subject to payment of amounts into the Build Illinois
22 Fund, the McCormick Place Expansion Project Fund, the Illinois
23 Tax Increment Fund, and the Energy Infrastructure Fund
24 pursuant to the preceding paragraphs or in any amendments to
25 this Section hereafter enacted, beginning on the first day of
26 the first calendar month to occur on or after August 26, 2014

1 (the effective date of Public Act 98-1098), each month, from
2 the collections made under Section 9 of the Use Tax Act,
3 Section 9 of the Service Use Tax Act, Section 9 of the Service
4 Occupation Tax Act, and Section 3 of the Retailers' Occupation
5 Tax Act, the Department shall pay into the Tax Compliance and
6 Administration Fund, to be used, subject to appropriation, to
7 fund additional auditors and compliance personnel at the
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
9 the cash receipts collected during the preceding fiscal year
10 by the Audit Bureau of the Department under the Use Tax Act,
11 the Service Use Tax Act, the Service Occupation Tax Act, the
12 Retailers' Occupation Tax Act, and associated local occupation
13 and use taxes administered by the Department.

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

21 Subject to successful execution and delivery of a
22 public-private agreement between the public agency and private
23 entity and completion of the civic build, beginning on July 1,
24 2023, of the remainder of the moneys received by the
25 Department under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and this Act, the Department shall

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

| 16 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 17 | 2024 | \$200,000,000 |
| 18 | 2025 | \$206,000,000 |
| 19 | 2026 | \$212,200,000 |
| 20 | 2027 | \$218,500,000 |
| 21 | 2028 | \$225,100,000 |
| 22 | 2029 | \$288,700,000 |
| 23 | 2030 | \$298,900,000 |
| 24 | 2031 | \$309,300,000 |
| 25 | 2032 | \$320,100,000 |
| 26 | 2033 | \$331,200,000 |

| | | | |
|----|------|-------|---------------|
| 1 | 2034 | ..... | \$341,200,000 |
| 2 | 2035 | ..... | \$351,400,000 |
| 3 | 2036 | ..... | \$361,900,000 |
| 4 | 2037 | ..... | \$372,800,000 |
| 5 | 2038 | ..... | \$384,000,000 |
| 6 | 2039 | ..... | \$395,500,000 |
| 7 | 2040 | ..... | \$407,400,000 |
| 8 | 2041 | ..... | \$419,600,000 |
| 9 | 2042 | ..... | \$432,200,000 |
| 10 | 2043 | ..... | \$445,100,000 |

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

1 Beginning July 1, 2023 and until July 1, 2024, subject to the
2 payment of amounts into the State and Local Sales Tax Reform
3 Fund, the Build Illinois Fund, the McCormick Place Expansion
4 Project Fund, the Illinois Tax Increment Fund, and the Tax
5 Compliance and Administration Fund as provided in this
6 Section, the Department shall pay each month into the Road
7 Fund the amount estimated to represent 48% of the net revenue
8 realized from the taxes imposed on motor fuel and gasohol.
9 Beginning July 1, 2024 and until July 1, 2026, subject to the
10 payment of amounts into the State and Local Sales Tax Reform
11 Fund, the Build Illinois Fund, the McCormick Place Expansion
12 Project Fund, the Illinois Tax Increment Fund, and the Tax
13 Compliance and Administration Fund as provided in this
14 Section, the Department shall pay each month into the Road
15 Fund the amount estimated to represent 64% of the net revenue
16 realized from the taxes imposed on motor fuel and gasohol.
17 Beginning on July 1, 2026, subject to the payment of amounts
18 into the State and Local Sales Tax Reform Fund, the Build
19 Illinois Fund, the McCormick Place Expansion Project Fund, the
20 Illinois Tax Increment Fund, and the Tax Compliance and
21 Administration Fund as provided in this Section, the
22 Department shall pay each month into the Road Fund the amount
23 estimated to represent 80% of the net revenue realized from
24 the taxes imposed on motor fuel and gasohol. As used in this
25 paragraph, "motor fuel" has the meaning given to that term in
26 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the

1 meaning given to that term in Section 3-40 of this Act.

2 Until July 1, 2025, of the remainder of the moneys
3 received by the Department pursuant to this Act, 75% thereof
4 shall be paid into the State treasury and 25% shall be reserved
5 in a special account and used only for the transfer to the
6 Common School Fund as part of the monthly transfer from the
7 General Revenue Fund in accordance with Section 8a of the
8 State Finance Act. Beginning July 1, 2025, of the remainder of
9 the moneys received by the Department pursuant to this Act,
10 75% shall be deposited into the General Revenue Fund and 25%
11 shall be deposited into the Common School Fund.

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

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

23 For greater simplicity of administration, manufacturers,
24 importers and wholesalers whose products are sold at retail in
25 Illinois by numerous retailers, and who wish to do so, may
26 assume the responsibility for accounting and paying to the

1 Department all tax accruing under this Act with respect to
2 such sales, if the retailers who are affected do not make
3 written objection to the Department to this arrangement.

4 (Source: P.A. 103-154, eff. 6-30-23; 103-363, eff. 7-28-23;
5 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592,
6 Article 110, Section 110-5, eff. 6-7-24; 103-1055, eff.
7 12-20-24; 104-6, Article 5, Section 5-10, eff. 6-16-25; 104-6,
8 Article 35, Section 35-20, eff. 6-16-25; revised 1-12-26.)

9 (Text of Section after amendment by P.A. 104-457)

10 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
11 and trailers that are required to be registered with an agency
12 of this State, each retailer required or authorized to collect
13 the tax imposed by this Act shall pay to the Department the
14 amount of such tax (except as otherwise provided) at the time
15 when he is required to file his return for the period during
16 which such tax was collected, less a discount of 2.1% prior to
17 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
18 per calendar year, whichever is greater, which is allowed to
19 reimburse the retailer for expenses incurred in collecting the
20 tax, keeping records, preparing and filing returns, remitting
21 the tax and supplying data to the Department on request.
22 Beginning with returns due on or after January 1, 2025, the
23 discount allowed in this Section, the Retailers' Occupation
24 Tax Act, the Service Occupation Tax Act, and the Service Use
25 Tax Act, including any local tax administered by the

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

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

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

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

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

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

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

1 to be registered with an agency of this State, shall be filed
2 electronically. Retailers who demonstrate that they do not
3 have access to the Internet or demonstrate hardship in filing
4 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 2 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 the business of selling tangible
16 personal property at retail in this State;
- 17 3. The total amount of taxable receipts received by
18 him during the preceding calendar month from sales of
19 tangible personal property by him during such preceding
20 calendar month, including receipts from charge and time
21 sales, but less all deductions allowed by law;
- 22 4. The amount of credit provided in Section 2d of this
23 Act;
- 24 5. The amount of tax due;
- 25 5-5. The signature of the taxpayer; and
- 26 6. Such other reasonable information as the Department

1 may require.

2 Each retailer required or authorized to collect the tax
3 imposed by this Act on aviation fuel sold at retail in this
4 State during the preceding calendar month shall, instead of
5 reporting and paying tax on aviation fuel as otherwise
6 required by this Section, report and pay such tax on a separate
7 aviation fuel tax return. The requirements related to the
8 return shall be as otherwise provided in this Section.
9 Notwithstanding any other provisions of this Act to the
10 contrary, retailers collecting tax on aviation fuel shall file
11 all aviation fuel tax returns and shall make all aviation fuel
12 tax payments by electronic means in the manner and form
13 required by the Department. For purposes of this Section,
14 "aviation fuel" means jet fuel and 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, retailers 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 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic

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

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

1 payments for a minimum of one year beginning on October 1.

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

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

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

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

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

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

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

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

22 If any such payment provided for in this Section exceeds
23 the taxpayer's liabilities under this Act, the Retailers'
24 Occupation Tax Act, the Service Occupation Tax Act and the
25 Service Use Tax Act, as shown by an original monthly return,
26 the Department shall issue to the taxpayer a credit memorandum

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

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

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

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

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

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

24 In addition, with respect to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered with
26 an agency of this State, except as otherwise provided in this

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

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

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

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

1 if that is claimed to be the fact); the place and date of the
2 sale; a sufficient identification of the property sold; such
3 other information as is required in Section 5-402 of the
4 Illinois Vehicle Code, and such other information as the
5 Department may reasonably require.

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

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

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

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

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

1 paid the proper tax (if tax is due) to the retailer. The
2 Department shall adopt appropriate rules to carry out the
3 mandate of this paragraph.

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

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

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

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

1 purchaser.

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

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

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

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

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

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

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

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

1 Aviation Fuels Sales Tax Refund Fund under this Act for so long
2 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
3 U.S.C. 47133 are binding on the State.

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

13 Each month the Department shall pay into the State and
14 Local Sales Tax Reform Fund 100% of the net revenue realized
15 for the preceding month from the 1.25% rate on the selling
16 price of tangible personal property purchased for use at a
17 grocery store located in a food desert opportunity zone.

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

25 Beginning October 1, 2009, each month the Department shall
26 pay into the Capital Projects Fund an amount that is equal to

1 an amount estimated by the Department to represent 80% of the
2 net revenue realized for the preceding month from the sale of
3 candy, grooming and hygiene products, and soft drinks that had
4 been taxed at a rate of 1% prior to September 1, 2009 but that
5 are now taxed at 6.25%.

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

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

1 between the average monthly claims for payment by the fund and
2 the average monthly revenues deposited into the fund,
3 excluding payments made pursuant to this paragraph.

4 Beginning July 1, 2015, of the remainder of the moneys
5 received by the Department under this Act, the Service Use Tax
6 Act, the Service Occupation Tax Act, and the Retailers'
7 Occupation Tax Act, each month the Department shall deposit
8 \$500,000 into the State Crime Laboratory Fund.

9 Of the remainder of the moneys received by the Department
10 pursuant to this Act, (a) 1.75% thereof shall be paid into the
11 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
12 and after July 1, 1989, 3.8% thereof shall be paid into the
13 Build Illinois Fund; provided, however, that if in any fiscal
14 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
15 may be, of the moneys received by the Department and required
16 to be paid into the Build Illinois Fund pursuant to Section 3
17 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
18 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
19 Service Occupation Tax Act, such Acts being hereinafter called
20 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
21 may be, of moneys being hereinafter called the "Tax Act
22 Amount", and (2) the amount transferred to the Build Illinois
23 Fund from the State and Local Sales Tax Reform Fund shall be
24 less than the Annual Specified Amount (as defined in Section 3
25 of the Retailers' Occupation Tax Act), 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 if on the last
3 business day of any month the sum of (1) the Tax Act Amount
4 required to be deposited into the Build Illinois Bond Account
5 in the Build Illinois Fund during such month and (2) the amount
6 transferred during such month to the Build Illinois Fund from
7 the State and Local Sales Tax Reform Fund shall have been less
8 than 1/12 of the Annual Specified Amount, an amount equal to
9 the difference shall be immediately paid into the Build
10 Illinois Fund from other moneys received by the Department
11 pursuant to the Tax Acts; and, further provided, that in no
12 event shall the payments required under the preceding proviso
13 result in aggregate payments into the Build Illinois Fund
14 pursuant to this clause (b) for any fiscal year in excess of
15 the greater of (i) the Tax Act Amount or (ii) the Annual
16 Specified Amount for such fiscal year; and, further provided,
17 that the amounts payable into the Build Illinois Fund under
18 this clause (b) shall be payable only until such time as the
19 aggregate amount on deposit under each trust indenture
20 securing Bonds issued and outstanding pursuant to the Build
21 Illinois Bond Act is sufficient, taking into account any
22 future investment income, to fully provide, in accordance with
23 such indenture, for the defeasance of or the payment of the
24 principal of, premium, if any, and interest on the Bonds
25 secured by such indenture and on any Bonds expected to be
26 issued thereafter and all fees and costs payable with respect

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

23 Subject to payment of amounts into the Build Illinois Fund
24 as provided in the preceding paragraph or in any amendment
25 thereto hereafter enacted, the following specified monthly
26 installment of the amount requested in the certificate of the

1 Chairman of the Metropolitan Pier and Exposition Authority
2 provided under Section 8.25f of the State Finance Act, but not
3 in excess of the sums designated as "Total Deposit", shall be
4 deposited in the aggregate from collections under Section 9 of
5 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
6 9 of the Service Occupation Tax Act, and Section 3 of the
7 Retailers' Occupation Tax Act into the McCormick Place
8 Expansion Project Fund in the specified fiscal years.

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

| | | |
|----|------|-------------|
| 1 | 2010 | 139,000,000 |
| 2 | 2011 | 146,000,000 |
| 3 | 2012 | 153,000,000 |
| 4 | 2013 | 161,000,000 |
| 5 | 2014 | 170,000,000 |
| 6 | 2015 | 179,000,000 |
| 7 | 2016 | 189,000,000 |
| 8 | 2017 | 199,000,000 |
| 9 | 2018 | 210,000,000 |
| 10 | 2019 | 221,000,000 |
| 11 | 2020 | 233,000,000 |
| 12 | 2021 | 300,000,000 |
| 13 | 2022 | 300,000,000 |
| 14 | 2023 | 300,000,000 |
| 15 | 2024 | 300,000,000 |
| 16 | 2025 | 300,000,000 |
| 17 | 2026 | 300,000,000 |
| 18 | 2027 | 375,000,000 |
| 19 | 2028 | 375,000,000 |
| 20 | 2029 | 375,000,000 |
| 21 | 2030 | 375,000,000 |
| 22 | 2031 | 375,000,000 |
| 23 | 2032 | 375,000,000 |
| 24 | 2033 | 375,000,000 |
| 25 | 2034 | 375,000,000 |
| 26 | 2035 | 375,000,000 |

1 2036 450,000,000
2 and
3 each fiscal year
4 thereafter that bonds
5 are outstanding under
6 Section 13.2 of the
7 Metropolitan Pier and
8 Exposition Authority Act,
9 but not after fiscal year 2060.

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

23 Subject to payment of amounts into the Capital Projects
24 Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,
2 the Department shall each month deposit into the Aviation Fuel
3 Sales Tax Refund Fund an amount estimated by the Department to
4 be required for refunds of the 80% portion of the tax on
5 aviation fuel under this Act. The Department shall only
6 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
7 under this paragraph for so long as the revenue use
8 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
9 binding on the State.

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

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

1 Occupation Tax Act, and Section 3 of the Retailers' Occupation
2 Tax Act, the Department shall pay into the Tax Compliance and
3 Administration Fund, to be used, subject to appropriation, to
4 fund additional auditors and compliance personnel at the
5 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
6 the cash receipts collected during the preceding fiscal year
7 by the Audit Bureau of the Department under the Use Tax Act,
8 the Service Use Tax Act, the Service Occupation Tax Act, the
9 Retailers' Occupation Tax Act, and associated local occupation
10 and use taxes administered by the Department.

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

18 Subject to successful execution and delivery of a
19 public-private agreement between the public agency and private
20 entity and completion of the civic build, beginning on July 1,
21 2023, of the remainder of the moneys received by the
22 Department under the Use Tax Act, the Service Use Tax Act, the
23 Service Occupation Tax Act, and this Act, the Department shall
24 deposit the following specified deposits in the aggregate from
25 collections under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

1 Act, as required under Section 8.25g of the State Finance Act
 2 for distribution consistent with the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.
 4 The moneys received by the Department pursuant to this Act and
 5 required to be deposited into the Civic and Transit
 6 Infrastructure Fund are subject to the pledge, claim, and
 7 charge set forth in Section 25-55 of the Public-Private
 8 Partnership for Civic and Transit Infrastructure Project Act.
 9 As used in this paragraph, "civic build", "private entity",
 10 "public-private agreement", and "public agency" have the
 11 meanings provided in Section 25-10 of the Public-Private
 12 Partnership for Civic and Transit Infrastructure Project Act.

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

| | | | |
|---|------|-------|---------------|
| 1 | 2037 | ..... | \$372,800,000 |
| 2 | 2038 | ..... | \$384,000,000 |
| 3 | 2039 | ..... | \$395,500,000 |
| 4 | 2040 | ..... | \$407,400,000 |
| 5 | 2041 | ..... | \$419,600,000 |
| 6 | 2042 | ..... | \$432,200,000 |
| 7 | 2043 | ..... | \$445,100,000 |

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

1 Project Fund, the Illinois Tax Increment Fund, and the Tax
2 Compliance and Administration Fund as provided in this
3 Section, the Department shall pay each month into the Road
4 Fund the amount estimated to represent 48% of the net revenue
5 realized from the taxes imposed on motor fuel and gasohol.
6 Beginning July 1, 2024 and until July 1, 2026, subject to the
7 payment of amounts into the State and Local Sales Tax Reform
8 Fund, the Build Illinois Fund, the McCormick Place Expansion
9 Project Fund, the Illinois Tax Increment Fund, and the Tax
10 Compliance and Administration Fund as provided in this
11 Section, the Department shall pay each month into the Road
12 Fund the amount estimated to represent 64% of the net revenue
13 realized from the taxes imposed on motor fuel and gasohol.
14 Beginning on July 1, 2026, subject to the payment of amounts
15 into the State and Local Sales Tax Reform Fund, the Build
16 Illinois Fund, the McCormick Place Expansion Project Fund, the
17 Illinois Tax Increment Fund, and the Tax Compliance and
18 Administration Fund as provided in this Section, the
19 Department shall pay each month into the Public Transportation
20 Fund and the Downstate Public Transportation Fund the amount
21 estimated to represent 80% of the net revenue realized from
22 the taxes imposed on motor fuel and gasohol. Moneys shall be
23 apportioned as follows: 85% into the Public Transportation
24 Fund and 15% into the Downstate Public Transportation Fund. As
25 used in this paragraph, "motor fuel" has the meaning given to
26 that term in Section 1.1 of the Motor Fuel Tax Law, and

1 "gasohol" has the meaning given to that term in Section 3-40 of
2 this Act.

3 Until July 1, 2025, of the remainder of the moneys
4 received by the Department pursuant to this Act, 75% thereof
5 shall be paid into the State treasury and 25% shall be reserved
6 in a special account and used only for the transfer to the
7 Common School Fund as part of the monthly transfer from the
8 General Revenue Fund in accordance with Section 8a of the
9 State Finance Act. Beginning July 1, 2025, of the remainder of
10 the moneys received by the Department pursuant to this Act,
11 75% shall be deposited into the General Revenue Fund and 25%
12 shall be deposited into the Common School Fund.

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

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

24 For greater simplicity of administration, manufacturers,
25 importers and wholesalers whose products are sold at retail in
26 Illinois by numerous retailers, and who wish to do so, may

1 assume the responsibility for accounting and paying to the
2 Department all tax accruing under this Act with respect to
3 such sales, if the retailers who are affected do not make
4 written objection to the Department to this arrangement.

5 (Source: P.A. 103-154, eff. 6-30-23; 103-363, eff. 7-28-23;
6 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592,
7 Article 110, Section 110-5, eff. 6-7-24; 103-1055, eff.
8 12-20-24; 104-6, Article 5, Section 5-10, eff. 6-16-25; 104-6,
9 Article 35, Section 35-20, eff. 6-16-25; 104-457, eff.
10 6-1-26.)

11 Section 20. The Service Use Tax Act is amended by changing
12 Sections 3-10 and 9 as follows:

13 (35 ILCS 110/3-10)

14 Sec. 3-10. Rate of tax. Unless otherwise provided in this
15 Section, the tax imposed by this Act is at the rate of 6.25% of
16 the selling price of tangible personal property transferred,
17 including, on and after January 1, 2025, transferred by lease,
18 as an incident to the sale of service, but, for the purpose of
19 computing this tax, in no event shall the selling price be less
20 than the cost price of the property to the serviceman.

21 With respect to tangible personal property purchased for
22 use at a grocery store located in a food desert opportunity
23 zone certified by the Department of Commerce and Economic
24 Opportunity under Section 605-1119 of the Department of

1 Commerce and Economic Opportunity Law of the Civil
2 Administrative Code of Illinois, the tax is imposed at the
3 rate of 1.25% for a period of 12 months after the grocery store
4 first opens in the food desert opportunity zone.

5 Beginning on July 1, 2000 and through December 31, 2000,
6 with respect to motor fuel, as defined in Section 1.1 of the
7 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
8 the Use Tax Act, the tax is imposed at the rate of 1.25%.

9 With respect to gasohol, as defined in the Use Tax Act, the
10 tax imposed by this Act applies to (i) 70% of the selling price
11 of property transferred as an incident to the sale of service
12 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
13 of the selling price of property transferred as an incident to
14 the sale of service on or after July 1, 2003 and on or before
15 July 1, 2017, (iii) 100% of the selling price of property
16 transferred as an incident to the sale of service after July 1,
17 2017 and before January 1, 2024, (iv) 90% of the selling price
18 of property transferred as an incident to the sale of service
19 on or after January 1, 2024 and on or before December 31, 2028,
20 and (v) 100% of the selling price of property transferred as an
21 incident to the sale of service after December 31, 2028. If, at
22 any time, however, the tax under this Act on sales of gasohol,
23 as defined in the Use Tax Act, is imposed at the rate of 1.25%,
24 then the tax imposed by this Act applies to 100% of the
25 proceeds of sales of gasohol made during that time.

26 With respect to mid-range ethanol blends, as defined in

1 Section 3-44.3 of the Use Tax Act, the tax imposed by this Act
2 applies to (i) 80% of the selling price of property
3 transferred as an incident to the sale of service on or after
4 January 1, 2024 and on or before December 31, 2028 and (ii)
5 100% of the selling price of property transferred as an
6 incident to the sale of service after December 31, 2028. If, at
7 any time, however, the tax under this Act on sales of mid-range
8 ethanol blends is imposed at the rate of 1.25%, then the tax
9 imposed by this Act applies to 100% of the selling price of
10 mid-range ethanol blends transferred as an incident to the
11 sale of service during that time.

12 With respect to majority blended ethanol fuel, as defined
13 in the Use Tax Act, the tax imposed by this Act does not apply
14 to the selling price of property transferred as an incident to
15 the sale of service on or after July 1, 2003 and on or before
16 December 31, 2028 but applies to 100% of the selling price
17 thereafter.

18 With respect to biodiesel blends, as defined in the Use
19 Tax Act, with no less than 1% and no more than 10% biodiesel,
20 the tax imposed by this Act applies to (i) 80% of the selling
21 price of property transferred as an incident to the sale of
22 service on or after July 1, 2003 and on or before December 31,
23 2018 and (ii) 100% of the proceeds of the selling price after
24 December 31, 2018 and before January 1, 2024. On and after
25 January 1, 2024 and on or before December 31, 2030, the
26 taxation of biodiesel, renewable diesel, and biodiesel blends

1 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
2 at any time, however, the tax under this Act on sales of
3 biodiesel blends, as defined in the Use Tax Act, with no less
4 than 1% and no more than 10% biodiesel is imposed at the rate
5 of 1.25%, then the tax imposed by this Act applies to 100% of
6 the proceeds of sales of biodiesel blends with no less than 1%
7 and no more than 10% biodiesel made during that time.

8 With respect to biodiesel, as defined in the Use Tax Act,
9 and biodiesel blends, as defined in the Use Tax Act, with more
10 than 10% but no more than 99% biodiesel, the tax imposed by
11 this Act does not apply to the proceeds of the selling price of
12 property transferred as an incident to the sale of service on
13 or after July 1, 2003 and on or before December 31, 2023. On
14 and after January 1, 2024 and on or before December 31, 2030,
15 the taxation of biodiesel, renewable diesel, and biodiesel
16 blends shall be as provided in Section 3-5.1 of the Use Tax
17 Act.

18 At the election of any registered serviceman made for each
19 fiscal year, for whom the aggregate annual cost price of
20 tangible personal property transferred as an incident to the
21 sales of service is less than 35%, or 75% in the case of
22 servicemen transferring prescription drugs or servicemen
23 engaged in graphic arts production, of the aggregate annual
24 total gross receipts from all sales of service, the tax
25 imposed by this Act shall be based on the serviceman's cost
26 price of the tangible personal property transferred as an

1 incident to the sale of those services. This election may also
2 be made by any serviceman maintaining a place of business in
3 this State who makes retail sales from outside of this State to
4 Illinois customers but is not required to be registered under
5 Section 2a of the Retailers' Occupation Tax Act. Beginning
6 January 1, 2026, this election shall not apply to any sale of
7 service made through a marketplace that has met the threshold
8 in subsection (b-5) of Section 2d of this Act.

9 Beginning January 1, 2026, the tax shall be imposed at the
10 rate of 6.25% of 50% of the entire billing to the service
11 customer for all sales of service made through a marketplace
12 that has met the threshold in subsection (b-5) of Section 2d of
13 this Act. In no event shall 50% of the entire billing be less
14 than the cost price of the property to the marketplace
15 serviceman or the marketplace facilitator on its own sales of
16 service.

17 Until July 1, 2022 and from July 1, 2023 through December
18 31, 2025, the tax shall be imposed at the rate of 1% on food
19 prepared for immediate consumption and transferred incident to
20 a sale of service subject to this Act or the Service Occupation
21 Tax Act by an entity licensed under the Hospital Licensing
22 Act, the Nursing Home Care Act, the Assisted Living and Shared
23 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
24 Specialized Mental Health Rehabilitation Act of 2013, or the
25 Child Care Act of 1969, or an entity that holds a permit issued
26 pursuant to the Life Care Facilities Act. Until July 1, 2022

1 and from July 1, 2023 through December 31, 2025, the tax shall
2 also be imposed at the rate of 1% on food for human consumption
3 that is to be consumed off the premises where it is sold (other
4 than alcoholic beverages, food consisting of or infused with
5 adult use cannabis, soft drinks, and food that has been
6 prepared for immediate consumption and is not otherwise
7 included in this paragraph).

8 Beginning on July 1, 2022 and until July 1, 2023, the tax
9 shall be imposed at the rate of 0% on food prepared for
10 immediate consumption and transferred incident to a sale of
11 service subject to this Act or the Service Occupation Tax Act
12 by an entity licensed under the Hospital Licensing Act, the
13 Nursing Home Care Act, the Assisted Living and Shared Housing
14 Act, the ID/DD Community Care Act, the MC/DD Act, the
15 Specialized Mental Health Rehabilitation Act of 2013, or the
16 Child Care Act of 1969, or an entity that holds a permit issued
17 pursuant to the Life Care Facilities Act. Beginning on July 1,
18 2022 and until July 1, 2023, the tax shall also be imposed at
19 the rate of 0% on food for human consumption that is to be
20 consumed off the premises where it is sold (other than
21 alcoholic beverages, food consisting of or infused with adult
22 use cannabis, soft drinks, and food that has been prepared for
23 immediate consumption and is not otherwise included in this
24 paragraph).

25 On and after January 1, 2026, food prepared for immediate
26 consumption and transferred incident to a sale of service

1 subject to this Act or the Service Occupation Tax Act by an
2 entity licensed under the Hospital Licensing Act, the Nursing
3 Home Care Act, the Assisted Living and Shared Housing Act, the
4 ID/DD Community Care Act, the MC/DD Act, the Specialized
5 Mental Health Rehabilitation Act of 2013, or the Child Care
6 Act of 1969, or by an entity that holds a permit issued
7 pursuant to the Life Care Facilities Act is exempt from the tax
8 under this Act. On and after January 1, 2026, food for human
9 consumption that is to be consumed off the premises where it is
10 sold (other than alcoholic beverages, food consisting of or
11 infused with adult use cannabis, soft drinks, candy, and food
12 that has been prepared for immediate consumption and is not
13 otherwise included in this paragraph) is exempt from the tax
14 under this Act.

15 The tax shall be imposed at the rate of 1% on prescription
16 and nonprescription medicines, drugs, medical appliances,
17 products classified as Class III medical devices by the United
18 States Food and Drug Administration that are used for cancer
19 treatment pursuant to a prescription, as well as any
20 accessories and components related to those devices,
21 modifications to a motor vehicle for the purpose of rendering
22 it usable by a person with a disability, and insulin, blood
23 sugar testing materials, syringes, and needles used by human
24 diabetics. For the purposes of this Section, until September
25 1, 2009: the term "soft drinks" means any complete, finished,
26 ready-to-use, non-alcoholic drink, whether carbonated or not,

1 including, but not limited to, soda water, cola, fruit juice,
2 vegetable juice, carbonated water, and all other preparations
3 commonly known as soft drinks of whatever kind or description
4 that are contained in any closed or sealed bottle, can,
5 carton, or container, regardless of size; but "soft drinks"
6 does not include coffee, tea, non-carbonated water, infant
7 formula, milk or milk products as defined in the Grade A
8 Pasteurized Milk and Milk Products Act, or drinks containing
9 50% or more natural fruit or vegetable juice.

10 Notwithstanding any other provisions of this Act,
11 beginning September 1, 2009, "soft drinks" means non-alcoholic
12 beverages that contain natural or artificial sweeteners. "Soft
13 drinks" does not include beverages that contain milk or milk
14 products, soy, rice or similar milk substitutes, or greater
15 than 50% of vegetable or fruit juice by volume.

16 Until August 1, 2009, and notwithstanding any other
17 provisions of this Act, "food for human consumption that is to
18 be consumed off the premises where it is sold" includes all
19 food sold through a vending machine, except soft drinks and
20 food products that are dispensed hot from a vending machine,
21 regardless of the location of the vending machine. Beginning
22 August 1, 2009, and notwithstanding any other provisions of
23 this Act, "food for human consumption that is to be consumed
24 off the premises where it is sold" includes all food sold
25 through a vending machine, except soft drinks, candy, and food
26 products that are dispensed hot from a vending machine,

1 regardless of the location of the vending machine.

2 Notwithstanding any other provisions of this Act,
3 beginning September 1, 2009, "food for human consumption that
4 is to be consumed off the premises where it is sold" does not
5 include candy. For purposes of this Section, "candy" means a
6 preparation of sugar, honey, or other natural or artificial
7 sweeteners in combination with chocolate, fruits, nuts or
8 other ingredients or flavorings in the form of bars, drops, or
9 pieces. "Candy" does not include any preparation that contains
10 flour or requires refrigeration.

11 Notwithstanding any other provisions of this Act,
12 beginning September 1, 2009, "nonprescription medicines and
13 drugs" does not include grooming and hygiene products. For
14 purposes of this Section, "grooming and hygiene products"
15 includes, but is not limited to, soaps and cleaning solutions,
16 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
17 lotions and screens, unless those products are available by
18 prescription only, regardless of whether the products meet the
19 definition of "over-the-counter-drugs". For the purposes of
20 this paragraph, "over-the-counter-drug" means a drug for human
21 use that contains a label that identifies the product as a drug
22 as required by 21 CFR 201.66. The "over-the-counter-drug"
23 label includes:

24 (A) a "Drug Facts" panel; or

25 (B) a statement of the "active ingredient(s)" with a
26 list of those ingredients contained in the compound,

1 substance or preparation.

2 Beginning on January 1, 2014 (the effective date of Public
3 Act 98-122), "prescription and nonprescription medicines and
4 drugs" includes medical cannabis purchased from a registered
5 dispensing organization under the Compassionate Use of Medical
6 Cannabis Program Act.

7 As used in this Section, "adult use cannabis" means
8 cannabis subject to tax under the Cannabis Cultivation
9 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
10 and does not include cannabis subject to tax under the
11 Compassionate Use of Medical Cannabis Program Act.

12 If the property that is acquired from a serviceman is
13 acquired outside Illinois and used outside Illinois before
14 being brought to Illinois for use here and is taxable under
15 this Act, the "selling price" on which the tax is computed
16 shall be reduced by an amount that represents a reasonable
17 allowance for depreciation for the period of prior
18 out-of-state use. No depreciation is allowed in cases where
19 the tax under this Act is imposed on lease receipts.

20 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
21 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-6, eff.
22 6-16-25; 104-417, eff. 8-15-25.)

23 (35 ILCS 110/9)

24 (Text of Section before amendment by P.A. 104-457)

25 Sec. 9. Each serviceman required or authorized to collect

1 the tax herein imposed shall pay to the Department the amount
2 of such tax (except as otherwise provided) at the time when he
3 is required to file his return for the period during which such
4 tax was collected, less a discount of 2.1% prior to January 1,
5 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
6 year, whichever is greater, which is allowed to reimburse the
7 serviceman for expenses incurred in collecting the tax,
8 keeping records, preparing and filing returns, remitting the
9 tax, and supplying data to the Department on request.
10 Beginning with returns due on or after January 1, 2025, the
11 vendor's discount allowed in this Section, the Retailers'
12 Occupation Tax Act, the Service Occupation Tax Act, and the
13 Use Tax Act, including any local tax administered by the
14 Department and reported on the same return, shall not exceed
15 \$1,000 per month in the aggregate. When determining the
16 discount allowed under this Section, servicemen shall include
17 the amount of tax that would have been due at the 1% rate but
18 for the 0% rate imposed under Public Act 102-700. The discount
19 under this Section is not allowed for the 1.25% portion of
20 taxes paid on aviation fuel that is subject to the revenue use
21 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
22 discount allowed under this Section is allowed only for
23 returns that are filed in the manner required by this Act. The
24 Department may disallow the discount for servicemen whose
25 certificate of registration is revoked at the time the return
26 is filed, but only if the Department's decision to revoke the

1 certificate of registration has become final. A serviceman
2 need not remit that part of any tax collected by him to the
3 extent that he is required to pay and does pay the tax imposed
4 by the Service Occupation Tax Act with respect to his sale of
5 service involving the incidental transfer by him of the same
6 property.

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

1 Specialized Mental Health Rehabilitation Act of 2013, or the
2 Child Care Act of 1969, or an entity that holds a permit issued
3 pursuant to the Life Care Facilities Act. The return shall
4 also include the amount of tax that would have been due on the
5 items listed in the previous sentence but for the 0% rate
6 imposed under Public Act 102-700.

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

12 On and after January 1, 2018, with respect to servicemen
13 whose annual gross receipts average \$20,000 or more, all
14 returns required to be filed pursuant to this Act shall be
15 filed electronically. Servicemen who demonstrate that they do
16 not have access to the Internet or demonstrate hardship in
17 filing electronically may petition the Department to waive the
18 electronic filing requirement.

19 The Department may require returns to be filed on a
20 quarterly basis. If so required, a return for each calendar
21 quarter shall be filed on or before the twentieth day of the
22 calendar month following the end of such calendar quarter. The
23 taxpayer shall also file a return with the Department for each
24 of the first 2 ~~two~~ months of each calendar quarter, on or
25 before the twentieth day of the following calendar month,
26 stating:

- 1 1. The name of the seller;
- 2 2. The address of the principal place of business from
3 which he engages in business as a serviceman in this
4 State;
- 5 3. The total amount of taxable receipts received by
6 him during the preceding calendar month, including
7 receipts from charge and time sales, but less all
8 deductions allowed by law;
- 9 4. The amount of credit provided in Section 2d of this
10 Act;
- 11 5. The amount of tax due;
- 12 5-5. The signature of the taxpayer; and
- 13 6. Such other reasonable information as the Department
14 may require.

15 Each serviceman required or authorized to collect the tax
16 imposed by this Act on aviation fuel transferred as an
17 incident of a sale of service in this State during the
18 preceding calendar month shall, instead of reporting and
19 paying tax on aviation fuel as otherwise required by this
20 Section, report and pay such tax on a separate aviation fuel
21 tax return. The requirements related to the return shall be as
22 otherwise provided in this Section. Notwithstanding any other
23 provisions of this Act to the contrary, servicemen collecting
24 tax on aviation fuel shall file all aviation fuel tax returns
25 and shall make all aviation fuel tax payments by electronic
26 means in the manner and form required by the Department. For

1 purposes of this Section, "aviation fuel" means jet fuel and
2 aviation gasoline.

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

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

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

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

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

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

23 The Department shall adopt such rules as are necessary to
24 effectuate a program of electronic funds transfer and the
25 requirements of this Section.

26 If the serviceman is otherwise required to file a monthly

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

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

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

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

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

18 Any serviceman filing a return hereunder shall also
19 include the total tax upon the selling price of tangible
20 personal property purchased for use by him as an incident to a
21 sale of service, and such serviceman shall remit the amount of
22 such tax to the Department when filing such return.

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

1 Act, to furnish all the return information required by both
2 Acts on the one form.

3 Where the serviceman has more than one business registered
4 with the Department under separate registration hereunder,
5 such serviceman shall not file each return that is due as a
6 single return covering all such registered businesses, but
7 shall file separate returns for each such registered business.

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

12 Beginning January 1, 1990, each month the Department shall
13 pay into the State and Local Sales Tax Reform Fund 20% of the
14 net revenue realized for the preceding month from the 6.25%
15 general rate on transfers of tangible personal property, other
16 than (i) tangible personal property which is purchased outside
17 Illinois at retail from a retailer and which is titled or
18 registered by an agency of this State's government and (ii)
19 aviation fuel sold on or after December 1, 2019. This
20 exception for aviation fuel only applies for so long as the
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
22 47133 are binding on the State.

23 For aviation fuel sold on or after December 1, 2019, each
24 month the Department shall pay into the State Aviation Program
25 Fund 20% of the net revenue realized for the preceding month
26 from the 6.25% general rate on the selling price of aviation

1 fuel, less an amount estimated by the Department to be
2 required for refunds of the 20% portion of the tax on aviation
3 fuel under this Act, which amount shall be deposited into the
4 Aviation Fuel Sales Tax Refund Fund. The Department shall only
5 pay moneys into the State Aviation Program Fund and the
6 Aviation Fuel Sales Tax Refund Fund under this Act for so long
7 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
8 U.S.C. 47133 are binding on the State.

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

13 Each month the Department shall pay into the State and
14 Local Sales Tax Reform Fund 100% of the net revenue realized
15 for the preceding month from the 1.25% rate on the selling
16 price of tangible personal property purchased for use at a
17 grocery store located in a food desert opportunity zone.

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

25 Beginning July 1, 2013, each month the Department shall
26 pay into the Underground Storage Tank Fund from the proceeds

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

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

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

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

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

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

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

| 19 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 20 | 1993 | \$0 |
| 21 | 1994 | 53,000,000 |
| 22 | 1995 | 58,000,000 |
| 23 | 1996 | 61,000,000 |
| 24 | 1997 | 64,000,000 |
| 25 | 1998 | 68,000,000 |

| | | |
|----|------|-------------|
| 1 | 1999 | 71,000,000 |
| 2 | 2000 | 75,000,000 |
| 3 | 2001 | 80,000,000 |
| 4 | 2002 | 93,000,000 |
| 5 | 2003 | 99,000,000 |
| 6 | 2004 | 103,000,000 |
| 7 | 2005 | 108,000,000 |
| 8 | 2006 | 113,000,000 |
| 9 | 2007 | 119,000,000 |
| 10 | 2008 | 126,000,000 |
| 11 | 2009 | 132,000,000 |
| 12 | 2010 | 139,000,000 |
| 13 | 2011 | 146,000,000 |
| 14 | 2012 | 153,000,000 |
| 15 | 2013 | 161,000,000 |
| 16 | 2014 | 170,000,000 |
| 17 | 2015 | 179,000,000 |
| 18 | 2016 | 189,000,000 |
| 19 | 2017 | 199,000,000 |
| 20 | 2018 | 210,000,000 |
| 21 | 2019 | 221,000,000 |
| 22 | 2020 | 233,000,000 |
| 23 | 2021 | 300,000,000 |
| 24 | 2022 | 300,000,000 |
| 25 | 2023 | 300,000,000 |
| 26 | 2024 | 300,000,000 |

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

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

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

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

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

21 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,
25 2013, the Department shall each month pay into the Illinois
26 Tax Increment Fund 0.27% of 80% of the net revenue realized for

1 the preceding month from the 6.25% general rate on the selling
2 price of tangible personal property.

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

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

1 Transportation Fund the moneys required to be so paid under
2 Section 2-3 of the Downstate Public Transportation Act.

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

| | | |
|----|------------------|---------------|
| 24 | Fiscal Year..... | Total Deposit |
| 25 | 2024 | \$200,000,000 |
| 26 | 2025 | \$206,000,000 |

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

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

1 Beginning July 1, 2022 and until July 1, 2023, subject to the
2 payment of amounts into the State and Local Sales Tax Reform
3 Fund, the Build Illinois Fund, the McCormick Place Expansion
4 Project Fund, the Illinois Tax Increment Fund, and the Tax
5 Compliance and Administration Fund as provided in this
6 Section, the Department shall pay each month into the Road
7 Fund the amount estimated to represent 32% of the net revenue
8 realized from the taxes imposed on motor fuel and gasohol.
9 Beginning July 1, 2023 and until July 1, 2024, subject to the
10 payment of amounts into the State and Local Sales Tax Reform
11 Fund, the Build Illinois Fund, the McCormick Place Expansion
12 Project Fund, the Illinois Tax Increment Fund, and the Tax
13 Compliance and Administration Fund as provided in this
14 Section, the Department shall pay each month into the Road
15 Fund the amount estimated to represent 48% of the net revenue
16 realized from the taxes imposed on motor fuel and gasohol.
17 Beginning July 1, 2024 and until July 1, 2026, subject to the
18 payment of amounts into the State and Local Sales Tax Reform
19 Fund, the Build Illinois Fund, the McCormick Place Expansion
20 Project Fund, the Illinois Tax Increment Fund, and the Tax
21 Compliance and Administration Fund as provided in this
22 Section, the Department shall pay each month into the Road
23 Fund the amount estimated to represent 64% of the net revenue
24 realized from the taxes imposed on motor fuel and gasohol.
25 Beginning on July 1, 2026, subject to the payment of amounts
26 into the State and Local Sales Tax Reform Fund, the Build

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

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

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 (Source: P.A. 103-363, eff. 7-28-23; 103-592, Article 75,
7 Section 75-10, eff. 1-1-25; 103-592, Article 110, Section
8 110-10, eff. 6-7-24; 104-6, Article 5, Section 5-15, eff.
9 6-16-25; 104-6, Article 35, Section 35-25, eff. 6-16-25;
10 104-417, eff. 8-15-25; revised 9-10-25.)

11 (Text of Section after amendment by P.A. 104-457)

12 Sec. 9. Each serviceman required or authorized to collect
13 the tax herein imposed shall pay to the Department the amount
14 of such tax (except as otherwise provided) at the time when he
15 is required to file his return for the period during which such
16 tax was collected, less a discount of 2.1% prior to January 1,
17 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
18 year, whichever is greater, which is allowed to reimburse the
19 serviceman for expenses incurred in collecting the tax,
20 keeping records, preparing and filing returns, remitting the
21 tax, and supplying data to the Department on request.
22 Beginning with returns due on or after January 1, 2025, the
23 vendor's discount allowed in this Section, the Retailers'
24 Occupation Tax Act, the Service Occupation Tax Act, and the
25 Use Tax Act, including any local tax administered by the

1 Department and reported on the same return, shall not exceed
2 \$1,000 per month in the aggregate. When determining the
3 discount allowed under this Section, servicemen shall include
4 the amount of tax that would have been due at the 1% rate but
5 for the 0% rate imposed under Public Act 102-700. The discount
6 under this Section is not allowed for the 1.25% portion of
7 taxes paid on aviation fuel that is subject to the revenue use
8 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
9 discount allowed under this Section is allowed only for
10 returns that are filed in the manner required by this Act. The
11 Department may disallow the discount for servicemen whose
12 certificate of registration is revoked at the time the return
13 is filed, but only if the Department's decision to revoke the
14 certificate of registration has become final. A serviceman
15 need not remit that part of any tax collected by him to the
16 extent that he is required to pay and does pay the tax imposed
17 by the Service Occupation Tax Act with respect to his sale of
18 service involving the incidental transfer by him of the same
19 property.

20 Except as provided hereinafter in this Section, on or
21 before the twentieth day of each calendar month, such
22 serviceman shall file a return for the preceding calendar
23 month in accordance with reasonable Rules and Regulations to
24 be promulgated by the Department. Such return shall be filed
25 on a form prescribed by the Department and shall contain such
26 information as the Department may reasonably require. The

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

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

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 2 ~~two~~ months of each calendar quarter, on or
12 before the twentieth day of the following calendar month,
13 stating:

- 14 1. The name of the seller;
- 15 2. The address of the principal place of business from
16 which he engages in business as a serviceman in this
17 State;
- 18 3. The total amount of taxable receipts received by
19 him during the preceding calendar month, including
20 receipts from charge and time sales, but less all
21 deductions allowed by law;
- 22 4. The amount of credit provided in Section 2d of this
23 Act;
- 24 5. The amount of tax due;
- 25 5-5. The signature of the taxpayer; and
- 26 6. Such other reasonable information as the Department

1 may require.

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

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

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

25 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all

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

24 Before August 1 of each year beginning in 1993, the
25 Department shall notify all taxpayers required to make
26 payments by electronic funds transfer. All taxpayers required

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

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

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

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

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

24 If the serviceman is otherwise required to file a monthly
25 or quarterly return and if the serviceman's average monthly
26 tax liability to the Department does not exceed \$50, the

1 Department may authorize his returns to be filed on an annual
2 basis, with the return for a given year being due by January 20
3 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 Where a serviceman collects the tax with respect to the
15 selling price of property which he sells and the purchaser
16 thereafter returns such property and the serviceman refunds
17 the selling price thereof to the purchaser, such serviceman
18 shall also refund, to the purchaser, the tax so collected from
19 the purchaser. When filing his return for the period in which
20 he refunds such tax to the purchaser, the serviceman may
21 deduct the amount of the tax so refunded by him to the
22 purchaser from any other Service Use Tax, Service Occupation
23 Tax, retailers' occupation tax, or use tax which such
24 serviceman may be required to pay or remit to the Department,
25 as shown by such return, provided that the amount of the tax to
26 be deducted shall previously have been remitted to the

1 Department by such serviceman. If the serviceman shall not
2 previously have remitted the amount of such tax to the
3 Department, he shall be entitled to no deduction hereunder
4 upon refunding such tax to the purchaser.

5 Any serviceman filing a return hereunder shall also
6 include the total tax upon the selling price of tangible
7 personal property purchased for use by him as an incident to a
8 sale of service, and such serviceman shall remit the amount of
9 such tax to the Department when filing such return.

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

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

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the State and Local Sales Tax Reform Fund 20% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate on transfers of tangible personal property, other
3 than (i) tangible personal property which is purchased outside
4 Illinois at retail from a retailer and which is titled or
5 registered by an agency of this State's government and (ii)
6 aviation fuel sold on or after December 1, 2019. This
7 exception for aviation fuel only applies for so long as the
8 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
9 47133 are binding on the State.

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

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

26 Each month the Department shall pay into the State and

1 Local Sales Tax Reform Fund 100% of the net revenue realized
2 for the preceding month from the 1.25% rate on the selling
3 price of tangible personal property purchased for use at a
4 grocery store located in a food desert opportunity zone.

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

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 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 Use Tax Act, the Service Occupation Tax Act, and the
21 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
22 any State fiscal year. As used in this paragraph, the "average
23 monthly deficit" shall be equal to the difference between the
24 average monthly claims for payment by the fund and the average
25 monthly revenues deposited into the fund, excluding payments
26 made pursuant to this paragraph.

1 Beginning July 1, 2015, of the remainder of the moneys
2 received by the Department under the Use Tax Act, this Act, the
3 Service Occupation Tax Act, and the Retailers' Occupation Tax
4 Act, each month the Department shall deposit \$500,000 into the
5 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 into ~~in~~ the Build Illinois
3 Bond Account in the Build Illinois Fund in such month shall be
4 less than the amount required to be transferred in such month
5 from the Build Illinois Bond Account to the Build Illinois
6 Bond Retirement and Interest Fund pursuant to Section 13 of
7 the Build Illinois Bond Act, an amount equal to such
8 deficiency shall be immediately paid from other moneys
9 received by the Department pursuant to the Tax Acts to the
10 Build Illinois Fund; provided, however, that any amounts paid
11 to the Build Illinois Fund in any fiscal year pursuant to this
12 sentence shall be deemed to constitute payments pursuant to
13 clause (b) of the preceding sentence and shall reduce the
14 amount otherwise payable for such fiscal year pursuant to
15 clause (b) of the preceding sentence. The moneys received by
16 the Department pursuant to this Act and required to be
17 deposited into the Build Illinois Fund are subject to the
18 pledge, claim and charge set forth in Section 12 of the Build
19 Illinois Bond Act.

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

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

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

| | | |
|----|------|-------------|
| 1 | 2012 | 153,000,000 |
| 2 | 2013 | 161,000,000 |
| 3 | 2014 | 170,000,000 |
| 4 | 2015 | 179,000,000 |
| 5 | 2016 | 189,000,000 |
| 6 | 2017 | 199,000,000 |
| 7 | 2018 | 210,000,000 |
| 8 | 2019 | 221,000,000 |
| 9 | 2020 | 233,000,000 |
| 10 | 2021 | 300,000,000 |
| 11 | 2022 | 300,000,000 |
| 12 | 2023 | 300,000,000 |
| 13 | 2024 | 300,000,000 |
| 14 | 2025 | 300,000,000 |
| 15 | 2026 | 300,000,000 |
| 16 | 2027 | 375,000,000 |
| 17 | 2028 | 375,000,000 |
| 18 | 2029 | 375,000,000 |
| 19 | 2030 | 375,000,000 |
| 20 | 2031 | 375,000,000 |
| 21 | 2032 | 375,000,000 |
| 22 | 2033 | 375,000,000 |
| 23 | 2034 | 375,000,000 |
| 24 | 2035 | 375,000,000 |
| 25 | 2036 | 450,000,000 |
| 26 | and | |

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

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

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

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

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

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

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

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

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

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

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

| | | |
|---|------------|---------------|
| 1 | 2039 | \$395,500,000 |
| 2 | 2040 | \$407,400,000 |
| 3 | 2041 | \$419,600,000 |
| 4 | 2042 | \$432,200,000 |
| 5 | 2043 | \$445,100,000 |

6 Beginning July 1, 2021 and until July 1, 2022, subject to
7 the payment of amounts into the State and Local Sales Tax
8 Reform Fund, the Build Illinois Fund, the McCormick Place
9 Expansion Project Fund, the Energy Infrastructure Fund, and
10 the Tax Compliance and Administration Fund as provided in this
11 Section, the Department shall pay each month into the Road
12 Fund the amount estimated to represent 16% of the net revenue
13 realized from the taxes imposed on motor fuel and gasohol.
14 Beginning July 1, 2022 and until July 1, 2023, subject to the
15 payment of amounts into the State and Local Sales Tax Reform
16 Fund, the Build Illinois Fund, the McCormick Place Expansion
17 Project Fund, the Illinois Tax Increment Fund, and the Tax
18 Compliance and Administration Fund as provided in this
19 Section, the Department shall pay each month into the Road
20 Fund the amount estimated to represent 32% of the net revenue
21 realized from the taxes imposed on motor fuel and gasohol.
22 Beginning July 1, 2023 and until July 1, 2024, subject to the
23 payment of amounts into the State and Local Sales Tax Reform
24 Fund, the Build Illinois Fund, the McCormick Place Expansion
25 Project Fund, the Illinois Tax Increment Fund, and the Tax
26 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 48% of the net revenue
3 realized from the taxes imposed on motor fuel and gasohol.
4 Beginning July 1, 2024 and until July 1, 2026, 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 64% of the net revenue
11 realized from the taxes imposed on motor fuel and gasohol.
12 Beginning on July 1, 2026, subject to the payment of amounts
13 into the State and Local Sales Tax Reform Fund, the Build
14 Illinois Fund, the McCormick Place Expansion Project Fund, the
15 Illinois Tax Increment Fund, and the Tax Compliance and
16 Administration Fund as provided in this Section, the
17 Department shall pay each month into the Public Transportation
18 Fund and the Downstate Public Transportation Fund the amount
19 estimated to represent 80% of the net revenue realized from
20 the taxes imposed on motor fuel and gasohol. Those moneys
21 shall be apportioned as follows: 85% into the Public
22 Transportation Fund and 15% into the Downstate Public
23 Transportation Fund. As used in this paragraph "motor fuel"
24 has the meaning given to that term in Section 1.1 of the Motor
25 Fuel Tax Law, and "gasohol" has the meaning given to that term
26 in Section 3-40 of the Use Tax Act.

1 Until July 1, 2025, of the remainder of the moneys
2 received by the Department pursuant to this Act, 75% thereof
3 shall be paid into the General Revenue Fund of the State
4 treasury and 25% shall be reserved in a special account and
5 used only for the transfer to the Common School Fund as part of
6 the monthly transfer from the General Revenue Fund in
7 accordance with Section 8a of the State Finance Act. Beginning
8 July 1, 2025, of the remainder of the moneys received by the
9 Department pursuant to this Act, 75% shall be deposited into
10 the General Revenue Fund and 25% shall be deposited into the
11 Common School Fund.

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

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

23 (Source: P.A. 103-363, eff. 7-28-23; 103-592, Article 75,
24 Section 75-10, eff. 1-1-25; 103-592, Article 110, Section
25 110-10, eff. 6-7-24; 104-6, Article 5, Section 5-15, eff.
26 6-16-25; 104-6, Article 35, Section 35-25, eff. 6-16-25;

1 104-417, eff. 8-15-25; 104-457, eff. 6-1-26; revised 1-12-26.)

2 Section 25. The Service Occupation Tax Act is amended by
3 changing Sections 3-10 and 9 as follows:

4 (35 ILCS 115/3-10)

5 Sec. 3-10. Rate of tax. Unless otherwise provided in this
6 Section, the tax imposed by this Act is at the rate of 6.25% of
7 the "selling price", as defined in Section 2 of the Service Use
8 Tax Act, of the tangible personal property, including, on and
9 after January 1, 2025, tangible personal property transferred
10 by lease. For the purpose of computing this tax, in no event
11 shall the "selling price" be less than the cost price to the
12 serviceman of the tangible personal property transferred. The
13 selling price of each item of tangible personal property
14 transferred as an incident of a sale of service may be shown as
15 a distinct and separate item on the serviceman's billing to
16 the service customer. If the selling price is not so shown, the
17 selling price of the tangible personal property is deemed to
18 be 50% of the serviceman's entire billing to the service
19 customer. When, however, a serviceman contracts to design,
20 develop, and produce special order machinery or equipment, the
21 tax imposed by this Act shall be based on the serviceman's cost
22 price of the tangible personal property transferred incident
23 to the completion of the contract.

24 With respect to tangible personal property purchased for

1 use at a grocery store located in a food desert opportunity
2 zone certified by the Department of Commerce and Economic
3 Opportunity under Section 605-1119 of the Department of
4 Commerce and Economic Opportunity Law of the Civil
5 Administrative Code of Illinois, the tax is imposed at the
6 rate of 1.25% for a period of 12 months after the grocery store
7 first opens in the food desert opportunity zone.

8 Beginning on July 1, 2000 and through December 31, 2000,
9 with respect to motor fuel, as defined in Section 1.1 of the
10 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
11 the Use Tax Act, the tax is imposed at the rate of 1.25%.

12 With respect to gasohol, as defined in the Use Tax Act, the
13 tax imposed by this Act shall apply to (i) 70% of the cost
14 price of property transferred as an incident to the sale of
15 service on or after January 1, 1990, and before July 1, 2003,
16 (ii) 80% of the selling price of property transferred as an
17 incident to the sale of service on or after July 1, 2003 and on
18 or before July 1, 2017, (iii) 100% of the selling price of
19 property transferred as an incident to the sale of service
20 after July 1, 2017 and prior to January 1, 2024, (iv) 90% of
21 the selling price of property transferred as an incident to
22 the sale of service on or after January 1, 2024 and on or
23 before December 31, 2028, and (v) 100% of the selling price of
24 property transferred as an incident to the sale of service
25 after December 31, 2028. If, at any time, however, the tax
26 under this Act on sales of gasohol, as defined in the Use Tax

1 Act, is imposed at the rate of 1.25%, then the tax imposed by
2 this Act applies to 100% of the proceeds of sales of gasohol
3 made during that time.

4 With respect to mid-range ethanol blends, as defined in
5 Section 3-44.3 of the Use Tax Act, the tax imposed by this Act
6 applies to (i) 80% of the selling price of property
7 transferred as an incident to the sale of service on or after
8 January 1, 2024 and on or before December 31, 2028 and (ii)
9 100% of the selling price of property transferred as an
10 incident to the sale of service after December 31, 2028. If, at
11 any time, however, the tax under this Act on sales of mid-range
12 ethanol blends is imposed at the rate of 1.25%, then the tax
13 imposed by this Act applies to 100% of the selling price of
14 mid-range ethanol blends transferred as an incident to the
15 sale of service during that time.

16 With respect to majority blended ethanol fuel, as defined
17 in the Use Tax Act, the tax imposed by this Act does not apply
18 to the selling price of property transferred as an incident to
19 the sale of service on or after July 1, 2003 and on or before
20 December 31, 2028 but applies to 100% of the selling price
21 thereafter.

22 With respect to biodiesel blends, as defined in the Use
23 Tax Act, with no less than 1% and no more than 10% biodiesel,
24 the tax imposed by this Act applies to (i) 80% of the selling
25 price of property transferred as an incident to the sale of
26 service on or after July 1, 2003 and on or before December 31,

1 2018 and (ii) 100% of the proceeds of the selling price after
2 December 31, 2018 and before January 1, 2024. On and after
3 January 1, 2024 and on or before December 31, 2030, the
4 taxation of biodiesel, renewable diesel, and biodiesel blends
5 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
6 at any time, however, the tax under this Act on sales of
7 biodiesel blends, as defined in the Use Tax Act, with no less
8 than 1% and no more than 10% biodiesel is imposed at the rate
9 of 1.25%, then the tax imposed by this Act applies to 100% of
10 the proceeds of sales of biodiesel blends with no less than 1%
11 and no more than 10% biodiesel made during that time.

12 With respect to biodiesel, as defined in the Use Tax Act,
13 and biodiesel blends, as defined in the Use Tax Act, with more
14 than 10% but no more than 99% biodiesel material, the tax
15 imposed by this Act does not apply to the proceeds of the
16 selling price of property transferred as an incident to the
17 sale of service on or after July 1, 2003 and on or before
18 December 31, 2023. On and after January 1, 2024 and on or
19 before December 31, 2030, the taxation of biodiesel, renewable
20 diesel, and biodiesel blends shall be as provided in Section
21 3-5.1 of the Use Tax Act.

22 At the election of any registered serviceman made for each
23 fiscal year, for whom the aggregate annual cost price of
24 tangible personal property transferred as an incident to the
25 sales of service is less than 35%, or 75% in the case of
26 servicemen transferring prescription drugs or servicemen

1 engaged in graphic arts production, of the aggregate annual
2 total gross receipts from all sales of service, the tax
3 imposed by this Act shall be based on the serviceman's cost
4 price of the tangible personal property transferred incident
5 to the sale of those services. This election may also be made
6 by a serviceman maintaining a place of business in this State
7 who makes retail sales from outside of this State to Illinois
8 customers but is not required to be registered under Section
9 2a of the Retailers' Occupation Tax Act. Beginning January 1,
10 2026, this election shall not apply to any sale of service made
11 through a marketplace that has met the threshold in subsection
12 (d) of Section 3 of this Act.

13 Beginning January 1, 2026, the tax shall be imposed at the
14 rate of 6.25% of 50% of the entire billing to the service
15 customer for all sales of service made through a marketplace
16 that has met the threshold in subsection (d) of Section 3 of
17 this Act. In no event shall 50% of the entire billing be less
18 than the cost price of the property to the marketplace
19 serviceman or the marketplace facilitator on its own sales of
20 service.

21 Until July 1, 2022 and from July 1, 2023 through December
22 31, 2025, the tax shall be imposed at the rate of 1% on food
23 prepared for immediate consumption and transferred incident to
24 a sale of service subject to this Act or the Service Use Tax
25 Act by an entity licensed under the Hospital Licensing Act,
26 the Nursing Home Care Act, the Assisted Living and Shared

1 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
2 Specialized Mental Health Rehabilitation Act of 2013, or the
3 Child Care Act of 1969, or an entity that holds a permit issued
4 pursuant to the Life Care Facilities Act. Until July 1, 2022
5 and from July 1, 2023 through December 31, 2025, the tax shall
6 also be imposed at the rate of 1% on food for human consumption
7 that is to be consumed off the premises where it is sold (other
8 than alcoholic beverages, food consisting of or infused with
9 adult use cannabis, soft drinks, and food that has been
10 prepared for immediate consumption and is not otherwise
11 included in this paragraph).

12 Beginning on July 1, 2022 and until July 1, 2023, the tax
13 shall be imposed at the rate of 0% on food prepared for
14 immediate consumption and transferred incident to a sale of
15 service subject to this Act or the Service Use Tax Act by an
16 entity licensed under the Hospital Licensing Act, the Nursing
17 Home Care Act, the Assisted Living and Shared Housing Act, the
18 ID/DD Community Care Act, the MC/DD Act, the Specialized
19 Mental Health Rehabilitation Act of 2013, or the Child Care
20 Act of 1969, or an entity that holds a permit issued pursuant
21 to the Life Care Facilities Act. Beginning July 1, 2022 and
22 until July 1, 2023, the tax shall also be imposed at the rate
23 of 0% on food for human consumption that is to be consumed off
24 the premises where it is sold (other than alcoholic beverages,
25 food consisting of or infused with adult use cannabis, soft
26 drinks, and food that has been prepared for immediate

1 consumption and is not otherwise included in this paragraph).

2 On and after January 1, 2026, food prepared for immediate
3 consumption and transferred incident to a sale of service
4 subject to this Act or the Service Use Tax Act by an entity
5 licensed under the Hospital Licensing Act, the Nursing Home
6 Care Act, the Assisted Living and Shared Housing Act, the
7 ID/DD Community Care Act, the MC/DD Act, the Specialized
8 Mental Health Rehabilitation Act of 2013, or the Child Care
9 Act of 1969, or an entity that holds a permit issued pursuant
10 to the Life Care Facilities Act is exempt from the tax imposed
11 by this Act. On and after January 1, 2026, food for human
12 consumption that is to be consumed off the premises where it is
13 sold (other than alcoholic beverages, food consisting of or
14 infused with adult use cannabis, soft drinks, candy, and food
15 that has been prepared for immediate consumption and is not
16 otherwise included in this paragraph) is exempt from the tax
17 imposed by this Act.

18 The tax shall be imposed at the rate of 1% on prescription
19 and nonprescription medicines, drugs, medical appliances,
20 products classified as Class III medical devices by the United
21 States Food and Drug Administration that are used for cancer
22 treatment pursuant to a prescription, as well as any
23 accessories and components related to those devices,
24 modifications to a motor vehicle for the purpose of rendering
25 it usable by a person with a disability, and insulin, blood
26 sugar testing materials, syringes, and needles used by human

1 diabetics. For the purposes of this Section, until September
2 1, 2009: the term "soft drinks" means any complete, finished,
3 ready-to-use, non-alcoholic drink, whether carbonated or not,
4 including, but not limited to, soda water, cola, fruit juice,
5 vegetable juice, carbonated water, and all other preparations
6 commonly known as soft drinks of whatever kind or description
7 that are contained in any closed or sealed can, carton, or
8 container, regardless of size; but "soft drinks" does not
9 include coffee, tea, non-carbonated water, infant formula,
10 milk or milk products as defined in the Grade A Pasteurized
11 Milk and Milk Products Act, or drinks containing 50% or more
12 natural fruit or vegetable juice.

13 Notwithstanding any other provisions of this Act,
14 beginning September 1, 2009, "soft drinks" means non-alcoholic
15 beverages that contain natural or artificial sweeteners. "Soft
16 drinks" does not include beverages that contain milk or milk
17 products, soy, rice or similar milk substitutes, or greater
18 than 50% of vegetable or fruit juice by volume.

19 Until August 1, 2009, and notwithstanding any other
20 provisions of this Act, "food for human consumption that is to
21 be consumed off the premises where it is sold" includes all
22 food sold through a vending machine, except soft drinks and
23 food products that are dispensed hot from a vending machine,
24 regardless of the location of the vending machine. Beginning
25 August 1, 2009, and notwithstanding any other provisions of
26 this Act, "food for human consumption that is to be consumed

1 off the premises where it is sold" includes all food sold
2 through a vending machine, except soft drinks, candy, and food
3 products that are dispensed hot from a vending machine,
4 regardless of the location of the vending machine.

5 Notwithstanding any other provisions of this Act,
6 beginning September 1, 2009, "food for human consumption that
7 is to be consumed off the premises where it is sold" does not
8 include candy. For purposes of this Section, "candy" means a
9 preparation of sugar, honey, or other natural or artificial
10 sweeteners in combination with chocolate, fruits, nuts or
11 other ingredients or flavorings in the form of bars, drops, or
12 pieces. "Candy" does not include any preparation that contains
13 flour or requires refrigeration.

14 Notwithstanding any other provisions of this Act,
15 beginning September 1, 2009, "nonprescription medicines and
16 drugs" does not include grooming and hygiene products. For
17 purposes of this Section, "grooming and hygiene products"
18 includes, but is not limited to, soaps and cleaning solutions,
19 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
20 lotions and screens, unless those products are available by
21 prescription only, regardless of whether the products meet the
22 definition of "over-the-counter-drugs". For the purposes of
23 this paragraph, "over-the-counter-drug" means a drug for human
24 use that contains a label that identifies the product as a drug
25 as required by 21 CFR 201.66. The "over-the-counter-drug"
26 label includes:

- 1 (A) a "Drug Facts" panel; or
2 (B) a statement of the "active ingredient(s)" with a
3 list of those ingredients contained in the compound,
4 substance or preparation.

5 Beginning on January 1, 2014 (the effective date of Public
6 Act 98-122), "prescription and nonprescription medicines and
7 drugs" includes medical cannabis purchased from a registered
8 dispensing organization under the Compassionate Use of Medical
9 Cannabis Program Act.

10 As used in this Section, "adult use cannabis" means
11 cannabis subject to tax under the Cannabis Cultivation
12 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
13 and does not include cannabis subject to tax under the
14 Compassionate Use of Medical Cannabis Program Act.

15 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
16 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-6, eff.
17 6-16-25; 104-417, eff. 8-15-25.)

18 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

19 (Text of Section before amendment by P.A. 104-457)

20 Sec. 9. Each serviceman required or authorized to collect
21 the tax herein imposed shall pay to the Department the amount
22 of such tax at the time when he is required to file his return
23 for the period during which such tax was collectible, less a
24 discount of 2.1% prior to January 1, 1990, and 1.75% on and
25 after January 1, 1990, or \$5 per calendar year, whichever is

1 greater, which is allowed to reimburse the serviceman for
2 expenses incurred in collecting the tax, 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 2026, 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 serviceman maintaining a
8 place of business in this State shall, at the time of such
9 return, pay to the Department the amount of tax imposed by this
10 Act less a discount of 1.75%, not to exceed \$1,000 ~~\$1000~~ per
11 month as provided in this Section. A serviceman maintaining a
12 place of business in this State using a certified service
13 provider to file a return on its behalf, as provided in the
14 Leveling the Playing Field for Illinois Retail Act, is not
15 eligible for the discount. Beginning with returns due on or
16 after January 1, 2025, the vendor's discount allowed in this
17 Section, the Retailers' Occupation Tax Act, the Use Tax Act,
18 and the Service Use Tax Act, including any local tax
19 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. The discount under this Section is not
25 allowed for the 1.25% portion of taxes paid on aviation fuel
26 that is subject to the revenue use requirements of 49 U.S.C.

1 47107(b) and 49 U.S.C. 47133. The discount allowed under this
2 Section is allowed only for returns that are filed in the
3 manner required by this Act. The Department may disallow the
4 discount for servicemen whose certificate of registration is
5 revoked at the time the return is filed, but only if the
6 Department's decision to revoke the certificate of
7 registration has become final.

8 Where such tangible personal property is sold under a
9 conditional sales contract, or under any other form of sale
10 wherein the payment of the principal sum, or a part thereof, is
11 extended beyond the close of the period for which the return is
12 filed, the serviceman, in collecting the tax may collect, for
13 each tax return period, only the tax applicable to the part of
14 the selling price actually received during such tax return
15 period.

16 Except as provided hereinafter in this Section, on or
17 before the twentieth day of each calendar month, such
18 serviceman shall file a return for the preceding calendar
19 month in accordance with reasonable rules and regulations to
20 be promulgated by the Department of Revenue. Such return shall
21 be filed on a form prescribed by the Department and shall
22 contain such information as the Department may reasonably
23 require. The return shall include the gross receipts which
24 were received during the preceding calendar month or quarter
25 on the following items upon which tax would have been due but
26 for the 0% rate imposed under Public Act 102-700: (i) food for

1 human consumption that is to be consumed off the premises
2 where it is sold (other than alcoholic beverages, food
3 consisting of or infused with adult use cannabis, soft drinks,
4 and food that has been prepared for immediate consumption);
5 and (ii) food prepared for immediate consumption and
6 transferred incident to a sale of service subject to this Act
7 or the Service Use Tax Act by an entity licensed under the
8 Hospital Licensing Act, the Nursing Home Care Act, the
9 Assisted Living and Shared Housing Act, the ID/DD Community
10 Care Act, the MC/DD Act, the Specialized Mental Health
11 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
12 an entity that holds a permit issued pursuant to the Life Care
13 Facilities Act. The return shall also include the amount of
14 tax that would have been due on the items listed in the
15 previous sentence but for the 0% rate imposed under Public Act
16 102-700.

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

24 The Department may require returns to be filed on a
25 quarterly basis. If so required, a return for each calendar
26 quarter shall be filed on or before the twentieth day of the

1 calendar month following the end of such calendar quarter. The
2 taxpayer shall also file a return with the Department for each
3 of the first 2 ~~two~~ months of each calendar quarter, on or
4 before the twentieth day of the following calendar month,
5 stating:

6 1. The name of the seller;

7 2. The address of the principal place of business from
8 which he engages in business as a serviceman in this
9 State;

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

14 4. The amount of credit provided in Section 2d of this
15 Act;

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

18 6. Such other reasonable information as the Department
19 may require.

20 Each serviceman required or authorized to collect the tax
21 herein imposed on aviation fuel acquired as an incident to the
22 purchase of a service in this State during the preceding
23 calendar month shall, instead of reporting and paying tax as
24 otherwise required by this Section, report and pay such tax on
25 a separate aviation fuel tax return. The requirements related
26 to the return shall be as otherwise provided in this Section.

1 Notwithstanding any other provisions of this Act to the
2 contrary, servicemen transferring aviation fuel incident to
3 sales of service shall file all aviation fuel tax returns and
4 shall make all aviation fuel tax payments by electronic means
5 in the manner and form required by the Department. For
6 purposes of this Section, "aviation fuel" means jet fuel and
7 aviation gasoline.

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

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

17 Prior to October 1, 2003, and on and after September 1,
18 2004 a serviceman may accept a Manufacturer's Purchase Credit
19 certification from a purchaser in satisfaction of Service Use
20 Tax as provided in Section 3-70 of the Service Use Tax Act if
21 the purchaser provides the appropriate documentation as
22 required by Section 3-70 of the Service Use Tax Act. A
23 Manufacturer's Purchase Credit certification, accepted prior
24 to October 1, 2003 or on or after September 1, 2004 by a
25 serviceman as provided in Section 3-70 of the Service Use Tax
26 Act, may be used by that serviceman to satisfy Service

1 Occupation Tax liability in the amount claimed in the
2 certification, not to exceed 6.25% of the receipts subject to
3 tax from a qualifying purchase. A Manufacturer's Purchase
4 Credit reported on any original or amended return filed under
5 this Act after October 20, 2003 for reporting periods prior to
6 September 1, 2004 shall be disallowed. Manufacturer's Purchase
7 Credit reported on annual returns due on or after January 1,
8 2005 will be disallowed for periods prior to September 1,
9 2004. No Manufacturer's Purchase Credit may be used after
10 September 30, 2003 through August 31, 2004 to satisfy any tax
11 liability imposed under this Act, including any audit
12 liability.

13 Beginning on July 1, 2023 and through December 31, 2032, a
14 serviceman may accept a Sustainable Aviation Fuel Purchase
15 Credit certification from an air common carrier-purchaser in
16 satisfaction of Service Use Tax as provided in Section 3-72 of
17 the Service Use Tax Act if the purchaser provides the
18 appropriate documentation as required by Section 3-72 of the
19 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
20 Credit certification accepted by a serviceman in accordance
21 with this paragraph may be used by that serviceman to satisfy
22 service occupation tax liability (but not in satisfaction of
23 penalty or interest) in the amount claimed in the
24 certification, not to exceed 6.25% of the receipts subject to
25 tax from a sale of aviation fuel. In addition, for a sale of
26 aviation fuel to qualify to earn the Sustainable Aviation Fuel

1 Purchase Credit, servicemen must retain in their books and
2 records a certification from the producer of the aviation fuel
3 that the aviation fuel sold by the serviceman and for which a
4 sustainable aviation fuel purchase credit was earned meets the
5 definition of sustainable aviation fuel under Section 3-72 of
6 the Service Use Tax Act. The documentation must include detail
7 sufficient for the Department to determine the number of
8 gallons of sustainable aviation fuel sold.

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

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

23 Such quarter annual and annual returns, as to form and
24 substance, shall be subject to the same requirements as
25 monthly returns.

26 Notwithstanding any other provision in this Act concerning

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

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" means 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 Where a serviceman collects the tax with respect to the
22 selling price of tangible personal property which he sells and
23 the purchaser thereafter returns such tangible personal
24 property and the serviceman refunds the selling price thereof
25 to the purchaser, such serviceman shall also refund, to the
26 purchaser, the tax so collected from the purchaser. When

1 filing his return for the period in which he refunds such tax
2 to the purchaser, the serviceman may deduct the amount of the
3 tax so refunded by him to the purchaser from any other Service
4 Occupation Tax, Service Use Tax, Retailers' Occupation Tax, or
5 Use Tax which such serviceman may be required to pay or remit
6 to the Department, as shown by such return, provided that the
7 amount of the tax to be deducted shall previously have been
8 remitted to the Department by such serviceman. If the
9 serviceman shall not previously have remitted the amount of
10 such tax to the Department, he shall be entitled to no
11 deduction hereunder upon refunding such tax to the purchaser.

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 servicemen, who are required to file
15 returns hereunder and also under the Retailers' Occupation Tax
16 Act, the Use Tax Act, or the Service Use Tax Act, to furnish
17 all the return information required by all said Acts on the one
18 form.

19 Where the serviceman has more than one business registered
20 with the Department under separate registrations hereunder,
21 such serviceman shall file separate returns for each
22 registered business.

23 The net revenue realized at the 15% rate under either
24 Section 4 or Section 5 of the Retailers' Occupation Tax Act, as
25 incorporated into this Act by Section 12, shall be deposited
26 as follows: (i) notwithstanding the provisions of this Section

1 to the contrary, the net revenue realized from the portion of
2 the rate in excess of 5% shall be deposited into the State and
3 Local Sales Tax Reform Fund; and (ii) the net revenue realized
4 from the 5% portion of the rate shall be deposited as provided
5 in this Section for the 5% portion of the 6.25% general rate
6 imposed under this Act.

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

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

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

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

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

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

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

20 Each month the Department shall pay into the Local
21 Government Tax Fund 80% of the net revenue realized for the
22 preceding month from the 1.25% rate on the selling price of
23 tangible personal property purchased for use at a grocery
24 store located in a food desert opportunity zone.

25 Each month the Department shall pay into the County and
26 Mass Transit District Fund 20% of the net revenue realized for

1 the preceding month from the 1.25% rate on the selling price of
2 tangible personal property purchased for use at a grocery
3 store located in a food desert opportunity zone.

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

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

26 Beginning July 1, 2015, of the remainder of the moneys

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

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

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

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

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

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

| 5 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 6 | 1993 | \$0 |
| 7 | 1994 | 53,000,000 |
| 8 | 1995 | 58,000,000 |
| 9 | 1996 | 61,000,000 |
| 10 | 1997 | 64,000,000 |
| 11 | 1998 | 68,000,000 |
| 12 | 1999 | 71,000,000 |
| 13 | 2000 | 75,000,000 |
| 14 | 2001 | 80,000,000 |
| 15 | 2002 | 93,000,000 |
| 16 | 2003 | 99,000,000 |
| 17 | 2004 | 103,000,000 |
| 18 | 2005 | 108,000,000 |
| 19 | 2006 | 113,000,000 |
| 20 | 2007 | 119,000,000 |
| 21 | 2008 | 126,000,000 |
| 22 | 2009 | 132,000,000 |
| 23 | 2010 | 139,000,000 |
| 24 | 2011 | 146,000,000 |
| 25 | 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 Build Illinois Fund, and the McCormick Place
22 Expansion Project Fund pursuant to the preceding paragraphs or
23 in any amendments thereto hereafter enacted, for aviation fuel
24 sold on or after December 1, 2019, the Department shall each
25 month deposit into the Aviation Fuel Sales Tax Refund Fund an
26 amount estimated by the Department to be required for refunds

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

6 Subject to payment of amounts into the Build Illinois Fund
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, beginning July 1, 1993 and ending on September 30,
10 2013, the Department shall each month pay into the Illinois
11 Tax Increment Fund 0.27% of 80% 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.

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

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

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

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

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

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

| | | |
|---|------------|---------------|
| 1 | 2041 | \$419,600,000 |
| 2 | 2042 | \$432,200,000 |
| 3 | 2043 | \$445,100,000 |

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

1 Department shall pay each month into the Road Fund the amount
2 estimated to represent 48% of the net revenue realized from
3 the taxes imposed on motor fuel and gasohol. Beginning July 1,
4 2024 and until July 1, 2026, subject to the payment of amounts
5 into the County and Mass Transit District Fund, the Local
6 Government Tax Fund, the Build Illinois Fund, the McCormick
7 Place Expansion Project Fund, the Illinois Tax Increment Fund,
8 and the Tax Compliance and Administration Fund as provided in
9 this Section, the Department shall pay each month into the
10 Road Fund the amount estimated to represent 64% of the net
11 revenue realized from the taxes imposed on motor fuel and
12 gasohol. Beginning on July 1, 2026, subject to the payment of
13 amounts into the County and Mass Transit District Fund, the
14 Local Government Tax Fund, the Build Illinois Fund, the
15 McCormick Place Expansion Project Fund, the Illinois Tax
16 Increment Fund, and the Tax Compliance and Administration Fund
17 as provided in this Section, the Department shall pay each
18 month into the Road Fund the amount estimated to represent 80%
19 of the net revenue realized from the taxes imposed on motor
20 fuel and gasohol. As used in this paragraph "motor fuel" has
21 the meaning given to that term in Section 1.1 of the Motor Fuel
22 Tax Law, and "gasohol" has the meaning given to that term in
23 Section 3-40 of the Use Tax Act.

24 Until July 1, 2025, of the remainder of the moneys
25 received by the Department pursuant to this Act, 75% shall be
26 paid into the General Revenue Fund of the State treasury and

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

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

1 taxpayer's business during such year and any additional
2 reasonable information which the Department deems would be
3 helpful in determining the accuracy of the monthly, quarterly
4 or annual returns filed by such taxpayer as hereinbefore
5 provided for in this Section.

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

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

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

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

1 The foregoing portion of this Section concerning the
2 filing of an annual information return shall not apply to a
3 serviceman who is not required to file an income tax return
4 with the United States Government.

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

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

16 For greater simplicity of administration, it shall be
17 permissible for manufacturers, importers and wholesalers whose
18 products are sold by numerous servicemen in Illinois, and who
19 wish to do so, to assume the responsibility for accounting and
20 paying to the Department all tax accruing under this Act with
21 respect to such sales, if the servicemen who are affected do
22 not make written objection to the Department to this
23 arrangement.

24 (Source: P.A. 103-9, eff. 6-7-23; 103-363, eff. 7-28-23;
25 103-592, eff. 6-7-24; 103-605, eff. 7-1-24; 104-6, Article 5,
26 Section 5-20, eff. 6-16-25; 104-6, Article 25, Section 25-15,

1 eff. 6-16-25; 104-6, Article 35, Section 35-30, eff. 6-16-25;
2 revised 1-12-26.)

3 (Text of Section after amendment by P.A. 104-457)

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 at the time when he is required to file his return
7 for the period during which such tax was collectible, less a
8 discount of 2.1% prior to January 1, 1990, and 1.75% on and
9 after January 1, 1990, or \$5 per calendar year, whichever is
10 greater, which is allowed to reimburse the serviceman for
11 expenses incurred in collecting the tax, keeping records,
12 preparing and filing returns, remitting the tax, and supplying
13 data to the Department on request. On and after January 1,
14 2026, a certified service provider, as defined in the Leveling
15 the Playing Field for Illinois Retail Act, filing the return
16 under this Section on behalf of a serviceman maintaining a
17 place of business in this State shall, at the time of such
18 return, pay to the Department the amount of tax imposed by this
19 Act less a discount of 1.75%, not to exceed \$1,000 per month as
20 provided in this Section. A serviceman maintaining a place of
21 business in this State using a certified service provider to
22 file a return on its behalf, as provided in the Leveling the
23 Playing Field for Illinois Retail Act, is not eligible for the
24 discount. Beginning with returns due on or after January 1,
25 2025, the vendor's discount allowed in this Section, the

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

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

25 Except as provided hereinafter in this Section, on or
26 before the twentieth day of each calendar month, such

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

26 On and after January 1, 2018, with respect to servicemen

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

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

14 1. The name of the seller;

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

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

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

24 5. The amount of tax due;

25 5-5. The signature of the taxpayer; and

26 6. Such other reasonable information as the Department

1 may require.

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

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

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

25 Prior to October 1, 2003, and on and after September 1,
26 2004 a serviceman may accept a Manufacturer's Purchase Credit

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

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

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

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

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

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

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the
2 requirements of this Section.

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

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

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

5 The net revenue realized at the 15% rate under either
6 Section 4 or Section 5 of the Retailers' Occupation Tax Act, as
7 incorporated into this Act by Section 12, shall be deposited
8 as follows: (i) notwithstanding the provisions of this Section
9 to the contrary, the net revenue realized from the portion of
10 the rate in excess of 5% shall be deposited into the State and
11 Local Sales Tax Reform Fund; and (ii) the net revenue realized
12 from the 5% portion of the rate shall be deposited as provided
13 in this Section for the 5% portion of the 6.25% general rate
14 imposed under this Act.

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

18 Beginning January 1, 1990, each month the Department shall
19 pay into the County and Mass Transit District Fund 4% of the
20 revenue realized for the preceding month from the 6.25%
21 general rate on sales of tangible personal property other than
22 aviation fuel sold on or after December 1, 2019. This
23 exception for aviation fuel only applies for so long as the
24 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
25 47133 are binding on the State.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the County and Mass Transit District Fund 20% of the
2 net revenue realized for the preceding month from the 1.25%
3 rate on the selling price of motor fuel and gasohol.

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

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

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

1 selling price of motor fuel and gasohol.

2 Each month the Department shall pay into the Local
3 Government Tax Fund 80% of the net revenue realized for the
4 preceding month from the 1.25% rate on the selling price of
5 tangible personal property purchased for use at a grocery
6 store located in a food desert opportunity zone.

7 Each month the Department shall pay into the County and
8 Mass Transit District Fund 20% of the net revenue realized for
9 the preceding month from the 1.25% rate on the selling price of
10 tangible personal property purchased for use at a grocery
11 store located in a food desert opportunity zone.

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

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 Retailers' Occupation Tax Act an amount equal to
23 the average monthly deficit in the Underground Storage Tank
24 Fund during the prior year, as certified annually by the
25 Illinois Environmental Protection Agency, but the total
26 payment into the Underground Storage Tank Fund under this Act,

1 the Use Tax Act, the Service Use Tax Act, and the Retailers'
2 Occupation Tax Act shall not exceed \$18,000,000 in any State
3 fiscal year. As used in this paragraph, the "average monthly
4 deficit" shall be equal to the difference between the average
5 monthly claims for payment by the fund and the average monthly
6 revenues deposited into the fund, excluding payments made
7 pursuant to this 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, this Act, and the Retailers' Occupation Tax Act,
11 each month the Department shall deposit \$500,000 into the
12 State 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 Section 3
21 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
22 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
23 Service Occupation Tax Act, such Acts being hereinafter called
24 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
25 may be, of moneys being hereinafter called the "Tax Act
26 Amount", and (2) the amount transferred to the Build Illinois

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

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

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

| 13 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 14 | 1993 | \$0 |
| 15 | 1994 | 53,000,000 |
| 16 | 1995 | 58,000,000 |
| 17 | 1996 | 61,000,000 |
| 18 | 1997 | 64,000,000 |
| 19 | 1998 | 68,000,000 |
| 20 | 1999 | 71,000,000 |
| 21 | 2000 | 75,000,000 |
| 22 | 2001 | 80,000,000 |
| 23 | 2002 | 93,000,000 |
| 24 | 2003 | 99,000,000 |
| 25 | 2004 | 103,000,000 |

| | | |
|----|------|-------------|
| 1 | 2005 | 108,000,000 |
| 2 | 2006 | 113,000,000 |
| 3 | 2007 | 119,000,000 |
| 4 | 2008 | 126,000,000 |
| 5 | 2009 | 132,000,000 |
| 6 | 2010 | 139,000,000 |
| 7 | 2011 | 146,000,000 |
| 8 | 2012 | 153,000,000 |
| 9 | 2013 | 161,000,000 |
| 10 | 2014 | 170,000,000 |
| 11 | 2015 | 179,000,000 |
| 12 | 2016 | 189,000,000 |
| 13 | 2017 | 199,000,000 |
| 14 | 2018 | 210,000,000 |
| 15 | 2019 | 221,000,000 |
| 16 | 2020 | 233,000,000 |
| 17 | 2021 | 300,000,000 |
| 18 | 2022 | 300,000,000 |
| 19 | 2023 | 300,000,000 |
| 20 | 2024 | 300,000,000 |
| 21 | 2025 | 300,000,000 |
| 22 | 2026 | 300,000,000 |
| 23 | 2027 | 375,000,000 |
| 24 | 2028 | 375,000,000 |
| 25 | 2029 | 375,000,000 |
| 26 | 2030 | 375,000,000 |

| | | |
|---|------|-------------|
| 1 | 2031 | 375,000,000 |
| 2 | 2032 | 375,000,000 |
| 3 | 2033 | 375,000,000 |
| 4 | 2034 | 375,000,000 |
| 5 | 2035 | 375,000,000 |
| 6 | 2036 | 450,000,000 |

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 Deposit", has been deposited.

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

14 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,
18 2013, the Department shall each month pay into the Illinois
19 Tax Increment Fund 0.27% of 80% of the net revenue realized for
20 the preceding month from the 6.25% general rate on the selling
21 price of tangible personal property.

22 Subject to payment of amounts into the Build Illinois
23 Fund, the McCormick Place Expansion Project Fund, and the
24 Illinois Tax Increment Fund pursuant to the preceding
25 paragraphs or in any amendments to this Section hereafter
26 enacted, beginning on the first day of the first calendar

1 month to occur on or after August 26, 2014 (the effective date
2 of Public Act 98-1098), each month, from the collections made
3 under Section 9 of the Use Tax Act, Section 9 of the Service
4 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
5 Section 3 of the Retailers' Occupation Tax Act, the Department
6 shall pay into the Tax Compliance and Administration Fund, to
7 be used, subject to appropriation, to fund additional auditors
8 and compliance personnel at the Department of Revenue, an
9 amount equal to 1/12 of 5% of 80% of the cash receipts
10 collected during the preceding fiscal year by the Audit Bureau
11 of the Department under the Use Tax Act, the Service Use Tax
12 Act, the Service Occupation Tax Act, the Retailers' Occupation
13 Tax Act, and associated local occupation and use taxes
14 administered by the Department.

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

22 Subject to successful execution and delivery of a
23 public-private agreement between the public agency and private
24 entity and completion of the civic build, beginning on July 1,
25 2023, of the remainder of the moneys received by the
26 Department under the Use Tax Act, the Service Use Tax Act, the

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

| 17 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 18 | 2024 | \$200,000,000 |
| 19 | 2025 | \$206,000,000 |
| 20 | 2026 | \$212,200,000 |
| 21 | 2027 | \$218,500,000 |
| 22 | 2028 | \$225,100,000 |
| 23 | 2029 | \$288,700,000 |
| 24 | 2030 | \$298,900,000 |
| 25 | 2031 | \$309,300,000 |
| 26 | 2032 | \$320,100,000 |

| | | | |
|----|------|-------|---------------|
| 1 | 2033 | ..... | \$331,200,000 |
| 2 | 2034 | ..... | \$341,200,000 |
| 3 | 2035 | ..... | \$351,400,000 |
| 4 | 2036 | ..... | \$361,900,000 |
| 5 | 2037 | ..... | \$372,800,000 |
| 6 | 2038 | ..... | \$384,000,000 |
| 7 | 2039 | ..... | \$395,500,000 |
| 8 | 2040 | ..... | \$407,400,000 |
| 9 | 2041 | ..... | \$419,600,000 |
| 10 | 2042 | ..... | \$432,200,000 |
| 11 | 2043 | ..... | \$445,100,000 |

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

1 Road Fund the amount estimated to represent 32% of the net
2 revenue realized from the taxes imposed on motor fuel and
3 gasohol. Beginning July 1, 2023 and until July 1, 2024,
4 subject to the payment of amounts into the County and Mass
5 Transit District Fund, the Local Government Tax Fund, the
6 Build Illinois Fund, the McCormick Place Expansion Project
7 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
8 and Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 48% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. Beginning July 1,
12 2024 and until July 1, 2026, subject to the payment of amounts
13 into the County and Mass Transit District Fund, the Local
14 Government Tax Fund, the Build Illinois Fund, the McCormick
15 Place Expansion Project Fund, the Illinois Tax Increment Fund,
16 and the Tax Compliance and Administration Fund as provided in
17 this Section, the Department shall pay each month into the
18 Road Fund the amount estimated to represent 64% of the net
19 revenue realized from the taxes imposed on motor fuel and
20 gasohol. Beginning on July 1, 2026, subject to the payment of
21 amounts into the County and Mass Transit District Fund, the
22 Local Government Tax Fund, the Build Illinois Fund, the
23 McCormick Place Expansion Project Fund, the Illinois Tax
24 Increment Fund, and the Tax Compliance and Administration Fund
25 as provided in this Section, the Department shall pay each
26 month into the Public Transportation Fund and the Downstate

1 Public Transportation Fund the amount estimated to represent
2 80% of the net revenue realized from the taxes imposed on motor
3 fuel and gasohol. Those moneys shall be apportioned as
4 follows: 85% into the Public Transportation Fund and 15% into
5 the Downstate Public Transportation Fund. As used in this
6 paragraph "motor fuel" has the meaning given to that term in
7 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
8 meaning given to that term in Section 3-40 of the Use Tax Act.

9 Until July 1, 2025, of the remainder of the moneys
10 received by the Department pursuant to this Act, 75% shall be
11 paid into the General Revenue Fund of the State treasury and
12 25% shall be reserved in a special account and used only for
13 the transfer to the Common School Fund as part of the monthly
14 transfer from the General Revenue Fund in accordance with
15 Section 8a of the State Finance Act. Beginning July 1, 2025, of
16 the remainder of the moneys received by the Department
17 pursuant to this Act, 75% shall be deposited into the General
18 Revenue Fund and 25% shall be deposited into the Common School
19 Fund.

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

1 income tax return. If the total receipts of the business as
2 reported in the federal income tax return do not agree with the
3 gross receipts reported to the Department of Revenue for the
4 same period, the taxpayer shall attach to his annual return a
5 schedule showing a reconciliation of the 2 amounts and the
6 reasons for the difference. The taxpayer's annual return to
7 the Department shall also disclose the cost of goods sold by
8 the taxpayer during the year covered by such return, opening
9 and closing inventories of such goods for such year, cost of
10 goods used from stock or taken from stock and given away by the
11 taxpayer during such year, payroll information of the
12 taxpayer's business during such year and any additional
13 reasonable information which the Department deems would be
14 helpful in determining the accuracy of the monthly, quarterly
15 or annual returns filed by such taxpayer as hereinbefore
16 provided for in this Section.

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

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

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

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

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

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

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

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

9 (Source: P.A. 103-9, eff. 6-7-23; 103-363, eff. 7-28-23;
10 103-592, eff. 6-7-24; 103-605, eff. 7-1-24; 104-6, Article 5,
11 Section 5-20, eff. 6-16-25; 104-6, Article 25, Section 25-15,
12 eff. 6-16-25; 104-6, Article 35, Section 35-30, eff. 6-16-25;
13 104-457, eff. 6-1-26.)

14 Section 30. The Retailers' Occupation Tax Act is amended
15 by changing Sections 2-10 and 3 as follows:

16 (35 ILCS 120/2-10) from Ch. 120, par. 441-10

17 Sec. 2-10. Rate of tax. Unless otherwise provided in this
18 Section, the tax imposed by this Act is at the rate of 6.25% of
19 gross receipts from sales, which, on and after January 1,
20 2025, includes leases, of tangible personal property made in
21 the course of business.

22 With respect to tangible personal property purchased for
23 use at a grocery store located in a food desert opportunity
24 zone certified by the Department of Commerce and Economic

1 Opportunity under Section 605-1119 of the Department of
2 Commerce and Economic Opportunity Law of the Civil
3 Administrative Code of Illinois, the tax is imposed at the
4 rate of 1.25% for a period of 12 months after the grocery store
5 first opens in the food desert opportunity zone.

6 Beginning on July 1, 2000 and through December 31, 2000,
7 with respect to motor fuel, as defined in Section 1.1 of the
8 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
9 the Use Tax Act, the tax is imposed at the rate of 1.25%.

10 Beginning on August 6, 2010 through August 15, 2010, and
11 beginning again on August 5, 2022 through August 14, 2022,
12 with respect to sales tax holiday items as defined in Section
13 2-8 of this Act, the tax is imposed at the rate of 1.25%.

14 Within 14 days after July 1, 2000 (the effective date of
15 Public Act 91-872), each retailer of motor fuel and gasohol
16 shall cause the following notice to be posted in a prominently
17 visible place on each retail dispensing device that is used to
18 dispense motor fuel or gasohol in the State of Illinois: "As of
19 July 1, 2000, the State of Illinois has eliminated the State's
20 share of sales tax on motor fuel and gasohol through December
21 31, 2000. The price on this pump should reflect the
22 elimination of the tax." The notice shall be printed in bold
23 print on a sign that is no smaller than 4 inches by 8 inches.
24 The sign shall be clearly visible to customers. Any retailer
25 who fails to post or maintain a required sign through December
26 31, 2000 is guilty of a petty offense for which the fine shall

1 be \$500 per day per each retail premises where a violation
2 occurs.

3 With respect to gasohol, as defined in the Use Tax Act, the
4 tax imposed by this Act applies to (i) 70% of the proceeds of
5 sales made on or after January 1, 1990, and before July 1,
6 2003, (ii) 80% of the proceeds of sales made on or after July
7 1, 2003 and on or before July 1, 2017, (iii) 100% of the
8 proceeds of sales made after July 1, 2017 and prior to January
9 1, 2024, (iv) 90% of the proceeds of sales made on or after
10 January 1, 2024 and on or before December 31, 2028, and (v)
11 100% of the proceeds of sales made after December 31, 2028. If,
12 at any time, however, the tax under this Act on sales of
13 gasohol, as defined in the Use Tax Act, is imposed at the rate
14 of 1.25%, then the tax imposed by this Act applies to 100% of
15 the proceeds of sales of gasohol made during that time.

16 With respect to mid-range ethanol blends, as defined in
17 Section 3-44.3 of the Use Tax Act, the tax imposed by this Act
18 applies to (i) 80% of the proceeds of sales made on or after
19 January 1, 2024 and on or before December 31, 2028 and (ii)
20 100% of the proceeds of sales made after December 31, 2028. If,
21 at any time, however, the tax under this Act on sales of
22 mid-range ethanol blends is imposed at the rate of 1.25%, then
23 the tax imposed by this Act applies to 100% of the proceeds of
24 sales of mid-range ethanol blends made during that time.

25 With respect to majority blended ethanol fuel, as defined
26 in the Use Tax Act, the tax imposed by this Act does not apply

1 to the proceeds of sales made on or after July 1, 2003 and on
2 or before December 31, 2028 but applies to 100% of the proceeds
3 of sales made thereafter.

4 With respect to biodiesel blends, as defined in the Use
5 Tax Act, with no less than 1% and no more than 10% biodiesel,
6 the tax imposed by this Act applies to (i) 80% of the proceeds
7 of sales made on or after July 1, 2003 and on or before
8 December 31, 2018 and (ii) 100% of the proceeds of sales made
9 after December 31, 2018 and before January 1, 2024. On and
10 after January 1, 2024 and on or before December 31, 2030, the
11 taxation of biodiesel, renewable diesel, and biodiesel blends
12 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
13 at any time, however, the tax under this Act on sales of
14 biodiesel blends, as defined in the Use Tax Act, with no less
15 than 1% and no more than 10% biodiesel is imposed at the rate
16 of 1.25%, then the tax imposed by this Act applies to 100% of
17 the proceeds of sales of biodiesel blends with no less than 1%
18 and no more than 10% biodiesel made during that time.

19 With respect to biodiesel, as defined in the Use Tax Act,
20 and biodiesel blends, as defined in the Use Tax Act, with more
21 than 10% but no more than 99% biodiesel, the tax imposed by
22 this Act does not apply to the proceeds of sales made on or
23 after July 1, 2003 and on or before December 31, 2023. On and
24 after January 1, 2024 and on or before December 31, 2030, the
25 taxation of biodiesel, renewable diesel, and biodiesel blends
26 shall be as provided in Section 3-5.1 of the Use Tax Act.

1 Until July 1, 2022 and from July 1, 2023 through December
2 31, 2025, with respect to food for human consumption that is to
3 be consumed off the premises where it is sold (other than
4 alcoholic beverages, food consisting of or infused with adult
5 use cannabis, soft drinks, and food that has been prepared for
6 immediate consumption), the tax is imposed at the rate of 1%.
7 Beginning July 1, 2022 and until July 1, 2023, with respect to
8 food for human consumption that is to be consumed off the
9 premises where it is sold (other than alcoholic beverages,
10 food consisting of or infused with adult use cannabis, soft
11 drinks, and food that has been prepared for immediate
12 consumption), the tax is imposed at the rate of 0%. On and
13 after January 1, 2026, food for human consumption that is to be
14 consumed off the premises where it is sold (other than
15 alcoholic beverages, food consisting of or infused with adult
16 use cannabis, soft drinks, candy, and food that has been
17 prepared for immediate consumption) is exempt from the tax
18 imposed by this Act.

19 With respect to prescription and nonprescription
20 medicines, drugs, medical appliances, products classified as
21 Class III medical devices by the United States Food and Drug
22 Administration that are used for cancer treatment pursuant to
23 a prescription, as well as any accessories and components
24 related to those devices, modifications to a motor vehicle for
25 the purpose of rendering it usable by a person with a
26 disability, and insulin, blood sugar testing materials,

1 syringes, and needles used by human diabetics, the tax is
2 imposed at the rate of 1%. For the purposes of this Section,
3 until September 1, 2009: the term "soft drinks" means any
4 complete, finished, ready-to-use, non-alcoholic drink, whether
5 carbonated or not, including, but not limited to, soda water,
6 cola, fruit juice, vegetable juice, carbonated water, and all
7 other preparations commonly known as soft drinks of whatever
8 kind or description that are contained in any closed or sealed
9 bottle, can, carton, or container, regardless of size; but
10 "soft drinks" does not include coffee, tea, non-carbonated
11 water, infant formula, milk or milk products as defined in the
12 Grade A Pasteurized Milk and Milk Products Act, or drinks
13 containing 50% or more natural fruit or vegetable juice.

14 Notwithstanding any other provisions of this Act,
15 beginning September 1, 2009, "soft drinks" means non-alcoholic
16 beverages that contain natural or artificial sweeteners. "Soft
17 drinks" does not include beverages that contain milk or milk
18 products, soy, rice or similar milk substitutes, or greater
19 than 50% of vegetable or fruit juice by volume.

20 Until August 1, 2009, and notwithstanding any other
21 provisions of this Act, "food for human consumption that is to
22 be consumed off the premises where it is sold" includes all
23 food sold through a vending machine, except soft drinks and
24 food products that are dispensed hot from a vending machine,
25 regardless of the location of the vending machine. Beginning
26 August 1, 2009, and notwithstanding any other provisions of

1 this Act, "food for human consumption that is to be consumed
2 off the premises where it is sold" includes all food sold
3 through a vending machine, except soft drinks, candy, and food
4 products that are dispensed hot from a vending machine,
5 regardless of the location of the vending machine.

6 Notwithstanding any other provisions of this Act,
7 beginning September 1, 2009, "food for human consumption that
8 is to be consumed off the premises where it is sold" does not
9 include candy. For purposes of this Section, "candy" means a
10 preparation of sugar, honey, or other natural or artificial
11 sweeteners in combination with chocolate, fruits, nuts or
12 other ingredients or flavorings in the form of bars, drops, or
13 pieces. "Candy" does not include any preparation that contains
14 flour or requires refrigeration.

15 Notwithstanding any other provisions of this Act,
16 beginning September 1, 2009, "nonprescription medicines and
17 drugs" does not include grooming and hygiene products. For
18 purposes of this Section, "grooming and hygiene products"
19 includes, but is not limited to, soaps and cleaning solutions,
20 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
21 lotions and screens, unless those products are available by
22 prescription only, regardless of whether the products meet the
23 definition of "over-the-counter-drugs". For the purposes of
24 this paragraph, "over-the-counter-drug" means a drug for human
25 use that contains a label that identifies the product as a drug
26 as required by 21 CFR 201.66. The "over-the-counter-drug"

1 label includes:

2 (A) a "Drug Facts" panel; or

3 (B) a statement of the "active ingredient(s)" with a
4 list of those ingredients contained in the compound,
5 substance or preparation.

6 Beginning on January 1, 2014 (the effective date of Public
7 Act 98-122), "prescription and nonprescription medicines and
8 drugs" includes medical cannabis purchased from a registered
9 dispensing organization under the Compassionate Use of Medical
10 Cannabis Program Act.

11 As used in this Section, "adult use cannabis" means
12 cannabis subject to tax under the Cannabis Cultivation
13 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
14 and does not include cannabis subject to tax under the
15 Compassionate Use of Medical Cannabis Program Act.

16 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
17 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-417, eff.
18 8-15-25.)

19 (35 ILCS 120/3)

20 (Text of Section before amendment by P.A. 104-457)

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

1 return with the Department, stating:

2 1. The name of the seller;

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

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

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

18 5. Deductions allowed by law;

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

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

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

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

13 9. The signature of the taxpayer; and

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

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

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

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

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

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

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

1 the certification, not to exceed 6.25% of the receipts subject
2 to tax from a qualifying purchase. A Manufacturer's Purchase
3 Credit reported on any original or amended return filed under
4 this Act after October 20, 2003 for reporting periods prior to
5 September 1, 2004 shall be disallowed. Manufacturer's Purchase
6 Credit reported on annual returns due on or after January 1,
7 2005 will be disallowed for periods prior to September 1,
8 2004. No Manufacturer's Purchase Credit may be used after
9 September 30, 2003 through August 31, 2004 to satisfy any tax
10 liability imposed under this Act, including any audit
11 liability.

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

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

8 The Department may require returns to be filed on a
9 quarterly basis. If so required, a return for each calendar
10 quarter shall be filed on or before the twentieth day of the
11 calendar month following the end of such calendar quarter. The
12 taxpayer shall also file a return with the Department for each
13 of the first 2 months of each calendar quarter, on or before
14 the twentieth day of the following calendar month, stating:

15 1. The name of the seller;

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

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

24 4. The amount of credit provided in Section 2d of this
25 Act;

26 5. The amount of tax due; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 requirements of this Section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 time the return is filed, but only if the Department's
2 decision to revoke the certificate of registration has become
3 final.

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

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

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

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

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

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

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

1 in the amount required, the taxpayer shall be liable for
2 penalties and interest on such difference, except insofar as
3 the taxpayer has previously made payments for that month in
4 excess of the minimum payments previously due.

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

1 than \$19,000 or until such taxpayer's average monthly
2 liability to the Department as computed for each calendar
3 quarter of the 4 preceding complete calendar quarters is less
4 than \$20,000. If any such quarter monthly payment is not paid
5 at the time or in the amount required, the taxpayer shall be
6 liable for penalties and interest on such difference, except
7 insofar as the taxpayer has previously made payments for that
8 month in excess of the minimum payments previously due.

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

1 vendor's discount shall be reduced, if necessary, to reflect
2 the difference between the credit taken and that actually due,
3 and that taxpayer shall be liable for penalties and interest
4 on such difference.

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

10 The net revenue realized at the 15% rate under either
11 Section 4 or Section 5 of this Act shall be deposited as
12 follows: (i) notwithstanding the provisions of this Section to
13 the contrary, the net revenue realized from the portion of the
14 rate in excess of 5% shall be deposited into the State and
15 Local Sales Tax Reform Fund; and (ii) the net revenue realized
16 from the 5% portion of the rate shall be deposited as provided
17 in this Section for the 5% portion of the 6.25% general rate
18 imposed under this Act.

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the County and Mass Transit District Fund, a special
26 fund in the State treasury which is hereby created, 4% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate other than aviation fuel sold on or after
3 December 1, 2019. This exception for aviation fuel only
4 applies for so long as the revenue use requirements of 49
5 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

6 Beginning August 1, 2000, each month the Department shall
7 pay into the County and Mass Transit District Fund 20% 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 2-8, is imposed at the rate of 1.25%, then the
12 Department shall pay 20% 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 County and Mass Transit District 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 other than
19 aviation fuel sold on or after December 1, 2019. This
20 exception for aviation fuel only applies for so long as the
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
22 47133 are binding on the State.

23 Each month the Department shall pay into the Local
24 Government Tax Fund 80% of the net revenue realized for the
25 preceding month from the 1.25% rate on the selling price of
26 tangible personal property purchased for use at a grocery

1 store located in a food desert opportunity zone.

2 Each month the Department shall pay into the County and
3 Mass Transit District Fund 20% of the net revenue realized for
4 the preceding month from the 1.25% rate on the selling price of
5 tangible personal property purchased for use at a grocery
6 store located in a food desert opportunity zone.

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

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

1 Government Tax Fund.

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

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

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

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

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

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

1 hereinafter defined), an amount equal to the difference shall
2 be immediately paid into the Build Illinois Fund from other
3 moneys received by the Department pursuant to the Tax Acts;
4 the "Annual Specified Amount" means the amounts specified
5 below for fiscal years 1986 through 1993:

| 6 | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 7 | 1986 | \$54,800,000 |
| 8 | 1987 | \$76,650,000 |
| 9 | 1988 | \$80,480,000 |
| 10 | 1989 | \$88,510,000 |
| 11 | 1990 | \$115,330,000 |
| 12 | 1991 | \$145,470,000 |
| 13 | 1992 | \$182,730,000 |
| 14 | 1993 | \$206,520,000; |

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

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

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

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

| 24 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 25 | 1993 | \$0 |
| 26 | 1994 | 53,000,000 |

| | | |
|----|------|-------------|
| 1 | 1995 | 58,000,000 |
| 2 | 1996 | 61,000,000 |
| 3 | 1997 | 64,000,000 |
| 4 | 1998 | 68,000,000 |
| 5 | 1999 | 71,000,000 |
| 6 | 2000 | 75,000,000 |
| 7 | 2001 | 80,000,000 |
| 8 | 2002 | 93,000,000 |
| 9 | 2003 | 99,000,000 |
| 10 | 2004 | 103,000,000 |
| 11 | 2005 | 108,000,000 |
| 12 | 2006 | 113,000,000 |
| 13 | 2007 | 119,000,000 |
| 14 | 2008 | 126,000,000 |
| 15 | 2009 | 132,000,000 |
| 16 | 2010 | 139,000,000 |
| 17 | 2011 | 146,000,000 |
| 18 | 2012 | 153,000,000 |
| 19 | 2013 | 161,000,000 |
| 20 | 2014 | 170,000,000 |
| 21 | 2015 | 179,000,000 |
| 22 | 2016 | 189,000,000 |
| 23 | 2017 | 199,000,000 |
| 24 | 2018 | 210,000,000 |
| 25 | 2019 | 221,000,000 |
| 26 | 2020 | 233,000,000 |

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

17 and

18 each fiscal year

19 thereafter that bonds

20 are outstanding under

21 Section 13.2 of the

22 Metropolitan Pier and

23 Exposition Authority Act,

24 but not after fiscal year 2060.

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

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

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

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

26 Subject to payments of amounts into the Build Illinois

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

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

1 meanings provided in Section 25-10 of the Public-Private
2 Partnership for Civic and Transit Infrastructure Project Act.

| 3 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 4 | 2024 | \$200,000,000 |
| 5 | 2025 | \$206,000,000 |
| 6 | 2026 | \$212,200,000 |
| 7 | 2027 | \$218,500,000 |
| 8 | 2028 | \$225,100,000 |
| 9 | 2029 | \$288,700,000 |
| 10 | 2030 | \$298,900,000 |
| 11 | 2031 | \$309,300,000 |
| 12 | 2032 | \$320,100,000 |
| 13 | 2033 | \$331,200,000 |
| 14 | 2034 | \$341,200,000 |
| 15 | 2035 | \$351,400,000 |
| 16 | 2036 | \$361,900,000 |
| 17 | 2037 | \$372,800,000 |
| 18 | 2038 | \$384,000,000 |
| 19 | 2039 | \$395,500,000 |
| 20 | 2040 | \$407,400,000 |
| 21 | 2041 | \$419,600,000 |
| 22 | 2042 | \$432,200,000 |
| 23 | 2043 | \$445,100,000 |

24 Beginning July 1, 2021 and until July 1, 2022, subject to
25 the payment of amounts into the County and Mass Transit
26 District Fund, the Local Government Tax Fund, the Build

1 Illinois Fund, the McCormick Place Expansion Project Fund, the
2 Illinois Tax Increment Fund, and the Tax Compliance and
3 Administration Fund as provided in this Section, the
4 Department shall pay each month into the Road Fund the amount
5 estimated to represent 16% of the net revenue realized from
6 the taxes imposed on motor fuel and gasohol. Beginning July 1,
7 2022 and until July 1, 2023, subject to the payment of amounts
8 into the County and Mass Transit District Fund, the Local
9 Government Tax Fund, the Build Illinois Fund, the McCormick
10 Place Expansion Project Fund, the Illinois Tax Increment Fund,
11 and the Tax Compliance and Administration Fund as provided in
12 this Section, the Department shall pay each month into the
13 Road Fund the amount estimated to represent 32% of the net
14 revenue realized from the taxes imposed on motor fuel and
15 gasohol. Beginning July 1, 2023 and until July 1, 2024,
16 subject to the payment of amounts into the County and Mass
17 Transit District Fund, the Local Government Tax Fund, the
18 Build Illinois Fund, the McCormick Place Expansion Project
19 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
20 and Administration Fund as provided in this Section, the
21 Department shall pay each month into the Road Fund the amount
22 estimated to represent 48% of the net revenue realized from
23 the taxes imposed on motor fuel and gasohol. Beginning July 1,
24 2024 and until July 1, 2026, subject to the payment of amounts
25 into the County and Mass Transit District Fund, the Local
26 Government Tax Fund, the Build Illinois Fund, the McCormick

1 Place Expansion Project Fund, the Illinois Tax Increment Fund,
2 and the Tax Compliance and Administration Fund as provided in
3 this Section, the Department shall pay each month into the
4 Road Fund the amount estimated to represent 64% of the net
5 revenue realized from the taxes imposed on motor fuel and
6 gasohol. Beginning on July 1, 2026, subject to the payment of
7 amounts into the County and Mass Transit District Fund, the
8 Local Government Tax Fund, the Build Illinois Fund, the
9 McCormick Place Expansion Project Fund, the Illinois Tax
10 Increment Fund, and the Tax Compliance and Administration Fund
11 as provided in this Section, the Department shall pay each
12 month into the Road Fund the amount estimated to represent 80%
13 of the net revenue realized from the taxes imposed on motor
14 fuel and gasohol. As used in this paragraph "motor fuel" has
15 the meaning given to that term in Section 1.1 of the Motor Fuel
16 Tax Law, and "gasohol" has the meaning given to that term in
17 Section 3-40 of the Use Tax Act.

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

1 shall be deposited into the Common School Fund.

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

25 If the annual information return required by this Section
26 is not filed when and as required, the taxpayer shall be liable

1 as follows:

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

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

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

20 The provisions of this Section concerning the filing of an
21 annual information return do not apply to a retailer who is not
22 required to file an income tax return with the United States
23 Government.

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

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

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

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

16 Any person who promotes, organizes, or provides retail
17 selling space for concessionaires or other types of sellers at
18 the Illinois State Fair, DuQuoin State Fair, county fairs,
19 local fairs, art shows, flea markets, and similar exhibitions
20 or events, including any transient merchant as defined by
21 Section 2 of the Transient Merchant Act of 1987, is required to
22 file a report with the Department providing the name of the
23 merchant's business, the name of the person or persons engaged
24 in merchant's business, the permanent address and Illinois
25 Retailers Occupation Tax Registration Number of the merchant,
26 the dates and location of the event, and other reasonable

1 information that the Department may require. The report must
2 be filed not later than the 20th day of the month next
3 following the month during which the event with retail sales
4 was held. Any person who fails to file a report required by
5 this Section commits a business offense and is subject to a
6 fine not to exceed \$250.

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

1 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
2 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,
3 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.
4 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,
5 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,
6 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,
7 eff. 6-16-25; revised 1-12-26.)

8 (Text of Section after amendment by P.A. 104-457)

9 Sec. 3. Except as provided in this Section, on or before
10 the twentieth day of each calendar month, every person engaged
11 in the business of selling, which, on and after January 1,
12 2025, includes leasing, tangible personal property at retail
13 in this State during the preceding calendar month shall file a
14 return with the Department, stating:

15 1. The name of the seller;

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

21 3. Total amount of receipts received by him during the
22 preceding calendar month or quarter, as the case may be,
23 from sales of tangible personal property, and from
24 services furnished, by him during such preceding calendar
25 month or quarter;

1 4. Total amount received by him during the preceding
2 calendar month or quarter on charge and time sales of
3 tangible personal property, and from services furnished,
4 by him prior to the month or quarter for which the return
5 is filed;

6 5. Deductions allowed by law;

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

18 7. The amount of credit provided in Section 2d of this
19 Act;

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

1 9. The signature of the taxpayer; and

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

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

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

24 If a taxpayer fails to sign a return within 30 days after
25 the proper notice and demand for signature by the Department,
26 the return shall be considered valid and any amount shown to be

1 due on the return shall be deemed assessed.

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

5 Prior to October 1, 2003 and on and after September 1,
6 2004, a retailer may accept a Manufacturer's Purchase Credit
7 certification from a purchaser in satisfaction of Use Tax as
8 provided in Section 3-85 of the Use Tax Act if the purchaser
9 provides the appropriate documentation as required by Section
10 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
11 certification, accepted by a retailer prior to October 1, 2003
12 and on and after September 1, 2004 as provided in Section 3-85
13 of the Use Tax Act, may be used by that retailer to satisfy
14 Retailers' Occupation Tax liability in the amount claimed in
15 the certification, not to exceed 6.25% of the receipts subject
16 to tax from a qualifying purchase. A Manufacturer's Purchase
17 Credit reported on any original or amended return filed under
18 this Act after October 20, 2003 for reporting periods prior to
19 September 1, 2004 shall be disallowed. Manufacturer's Purchase
20 Credit reported on annual returns due on or after January 1,
21 2005 will be disallowed for periods prior to September 1,
22 2004. No Manufacturer's Purchase Credit may be used after
23 September 30, 2003 through August 31, 2004 to satisfy any tax
24 liability imposed under this Act, including any audit
25 liability.

26 Beginning on July 1, 2023 and through December 31, 2032, a

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

22 The Department may require returns to be filed on a
23 quarterly basis. If so required, a return for each calendar
24 quarter shall be filed on or before the twentieth day of the
25 calendar month following the end of such calendar quarter. The
26 taxpayer shall also file a return with the Department for each

1 of the first 2 months of each calendar quarter, on or before
2 the twentieth day of the following calendar month, stating:

3 1. The name of the seller;

4 2. The address of the principal place of business from
5 which he engages in the business of selling tangible
6 personal property at retail in this State;

7 3. The total amount of taxable receipts received by
8 him during the preceding calendar month from sales of
9 tangible personal property by him during such preceding
10 calendar month, including receipts from charge and time
11 sales, but less all deductions allowed by law;

12 4. The amount of credit provided in Section 2d of this
13 Act;

14 5. The amount of tax due; and

15 6. Such other reasonable information as the Department
16 may require.

17 Every person engaged in the business of selling aviation
18 fuel at retail in this State during the preceding calendar
19 month shall, instead of reporting and paying tax as otherwise
20 required by this Section, report and pay such tax on a separate
21 aviation fuel tax return. The requirements related to the
22 return shall be as otherwise provided in this Section.
23 Notwithstanding any other provisions of this Act to the
24 contrary, retailers selling aviation fuel shall file all
25 aviation fuel tax returns and shall make all aviation fuel tax
26 payments by electronic means in the manner and form required

1 by the Department. For purposes of this Section, "aviation
2 fuel" means jet fuel and aviation gasoline.

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

17 Beginning on October 1, 2003, every distributor, importing
18 distributor, and manufacturer of alcoholic liquor as defined
19 in the Liquor Control Act of 1934, shall file a statement with
20 the Department of Revenue, no later than the 10th day of the
21 month for the preceding month during which transactions
22 occurred, by electronic means, showing the total amount of
23 gross receipts from the sale of alcoholic liquor sold or
24 distributed during the preceding month to purchasers;
25 identifying the purchaser to whom it was sold or distributed;
26 the purchaser's tax registration number; and such other

1 information reasonably required by the Department. A
2 distributor, importing distributor, or manufacturer of
3 alcoholic liquor must personally deliver, mail, or provide by
4 electronic means to each retailer listed on the monthly
5 statement a report containing a cumulative total of that
6 distributor's, importing distributor's, or manufacturer's
7 total sales of alcoholic liquor to that retailer no later than
8 the 10th day of the month for the preceding month during which
9 the transaction occurred. The distributor, importing
10 distributor, or manufacturer shall notify the retailer as to
11 the method by which the distributor, importing distributor, or
12 manufacturer will provide the sales information. If the
13 retailer is unable to receive the sales information by
14 electronic means, the distributor, importing distributor, or
15 manufacturer shall furnish the sales information by personal
16 delivery or by mail. For purposes of this paragraph, the term
17 "electronic means" includes, but is not limited to, the use of
18 a secure Internet website, e-mail, or facsimile.

19 If a total amount of less than \$1 is payable, refundable or
20 creditable, such amount shall be disregarded if it is less
21 than 50 cents and shall be increased to \$1 if it is 50 cents or
22 more.

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

1 Department.

2 Beginning October 1, 1993, a taxpayer who has an average
3 monthly tax liability of \$150,000 or more shall make all
4 payments required by rules of the Department by electronic
5 funds transfer. Beginning October 1, 1994, a taxpayer who has
6 an average monthly tax liability of \$100,000 or more shall
7 make all payments required by rules of the Department by
8 electronic funds transfer. Beginning October 1, 1995, a
9 taxpayer who has an average monthly tax liability of \$50,000
10 or more shall make all payments required by rules of the
11 Department by electronic funds transfer. Beginning October 1,
12 2000, a taxpayer who has an annual tax liability of \$200,000 or
13 more shall make all payments required by rules of the
14 Department by electronic funds transfer. The term "annual tax
15 liability" shall be the sum of the taxpayer's liabilities
16 under this Act, and under all other State and local occupation
17 and use tax laws administered by the Department, for the
18 immediately preceding calendar year. The term "average monthly
19 tax liability" shall be the sum of the taxpayer's liabilities
20 under this Act, and under all other State and local occupation
21 and use tax laws administered by the Department, for the
22 immediately preceding calendar year divided by 12. Beginning
23 on October 1, 2002, a taxpayer who has a tax liability in the
24 amount set forth in subsection (b) of Section 2505-210 of the
25 Department of Revenue Law shall make all payments required by
26 rules of the Department by electronic funds transfer.

1 Before August 1 of each year beginning in 1993, the
2 Department shall notify all taxpayers required to make
3 payments by electronic funds transfer. All taxpayers required
4 to make payments by electronic funds transfer shall make those
5 payments for a minimum of one year beginning on October 1.

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

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

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

16 Any amount which is required to be shown or reported on any
17 return or other document under this Act shall, if such amount
18 is not a whole-dollar amount, be increased to the nearest
19 whole-dollar amount in any case where the fractional part of a
20 dollar is 50 cents or more, and decreased to the nearest
21 whole-dollar amount where the fractional part of a dollar is
22 less than 50 cents.

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

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

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

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

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

24 Where the same person has more than one business
25 registered with the Department under separate registrations
26 under this Act, such person may not file each return that is

1 due as a single return covering all such registered
2 businesses, but shall file separate returns for each such
3 registered business.

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

1 inboard motor.

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

18 Any retailer who sells only motor vehicles, watercraft,
19 aircraft, or trailers that are required to be registered with
20 an agency of this State, so that all retailers' occupation tax
21 liability is required to be reported, and is reported, on such
22 transaction reporting returns and who is not otherwise
23 required to file monthly or quarterly returns, need not file
24 monthly or quarterly returns. However, those retailers shall
25 be required to file returns on an annual basis.

26 The transaction reporting return, in the case of motor

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

21 The transaction reporting return in the case of watercraft
22 or aircraft must show the name and address of the seller; the
23 name and address of the purchaser; the amount of the selling
24 price including the amount allowed by the retailer for
25 traded-in property, if any; the amount allowed by the retailer
26 for the traded-in tangible personal property, if any, to the

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

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

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

1 the case), to the Department or its agents, whereupon the
2 Department shall issue, in the purchaser's name, a use tax
3 receipt (or a certificate of exemption if the Department is
4 satisfied that the particular sale is tax-exempt) which such
5 purchaser may submit to the agency with which, or State
6 officer with whom, he must title or register the tangible
7 personal property that is involved (if titling or registration
8 is required) in support of such purchaser's application for an
9 Illinois certificate or other evidence of title or
10 registration to such tangible personal property.

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

19 If the user who would otherwise pay tax to the retailer
20 wants the transaction reporting return filed and the payment
21 of the tax or proof of exemption made to the Department before
22 the retailer is willing to take these actions and such user has
23 not paid the tax to the retailer, such user may certify to the
24 fact of such delay by the retailer and may (upon the Department
25 being satisfied of the truth of such certification) transmit
26 the information required by the transaction reporting return

1 and the remittance for tax or proof of exemption directly to
2 the Department and obtain his tax receipt or exemption
3 determination, in which event the transaction reporting return
4 and tax remittance (if a tax payment was required) shall be
5 credited by the Department to the proper retailer's account
6 with the Department, but without the vendor's discount
7 provided for in this Section being allowed. When the user pays
8 the tax directly to the Department, he shall pay the tax in the
9 same amount and in the same form in which it would be remitted
10 if the tax had been remitted to the Department by the retailer.

11 On and after January 1, 2025, with respect to the lease of
12 trailers, other than semitrailers as defined in Section 1-187
13 of the Illinois Vehicle Code, that are required to be
14 registered with an agency of this State and that are subject to
15 the tax on lease receipts under this Act, notwithstanding any
16 other provision of this Act to the contrary, for the purpose of
17 reporting and paying tax under this Act on those lease
18 receipts, lessors shall file returns in addition to and
19 separate from the transaction reporting return. Lessors shall
20 file those lease returns and make payment to the Department by
21 electronic means on or before the 20th day of each month
22 following the month, quarter, or year, as applicable, in which
23 lease receipts were received. All lease receipts received by
24 the lessor from the lease of those trailers during the same
25 reporting period shall be reported and tax shall be paid on a
26 single return form to be prescribed by the Department.

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

9 Where the seller is a corporation, the return filed on
10 behalf of such corporation shall be signed by the president,
11 vice-president, secretary, or treasurer or by the properly
12 accredited agent of such corporation.

13 Where the seller is a limited liability company, the
14 return filed on behalf of the limited liability company shall
15 be signed by a manager, member, or properly accredited agent
16 of the limited liability company.

17 Except as provided in this Section, the retailer filing
18 the return under this Section shall, at the time of filing such
19 return, pay to the Department the amount of tax imposed by this
20 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
21 on and after January 1, 1990, or \$5 per calendar year,
22 whichever is greater, which is allowed to reimburse the
23 retailer for the expenses incurred in keeping records,
24 preparing and filing returns, remitting the tax and supplying
25 data to the Department on request. A certified service
26 provider, as defined in the Leveling the Playing Field for

1 Illinois Retail Act, filing the return under this Section on
2 behalf of a remote retailer or a retailer maintaining a place
3 of business in this State shall, at the time of such return,
4 pay to the Department the amount of tax imposed by this Act
5 less a discount of 1.75%. A remote retailer or a retailer
6 maintaining a place of business in this State using a
7 certified service provider to file a return on its behalf, as
8 provided in the Leveling the Playing Field for Illinois Retail
9 Act, is not eligible for the discount. Beginning with returns
10 due on or after January 1, 2025, the vendor's discount allowed
11 in this Section, the Service Occupation Tax Act, the Use Tax
12 Act, and the Service Use Tax Act, including any local tax
13 administered by the Department and reported on the same
14 return, shall not exceed \$1,000 per month in the aggregate for
15 returns other than transaction returns filed during the month.
16 When determining the discount allowed under this Section,
17 retailers shall include the amount of tax that would have been
18 due at the 1% rate but for the 0% rate imposed under Public Act
19 102-700. When determining the discount allowed under this
20 Section, retailers shall include the amount of tax that would
21 have been due at the 6.25% rate but for the 1.25% rate imposed
22 on sales tax holiday items under Public Act 102-700. The
23 discount under this Section is not allowed for the 1.25%
24 portion of taxes paid on aviation fuel that is subject to the
25 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
26 47133. Any prepayment made pursuant to Section 2d of this Act

1 shall be included in the amount on which such discount is
2 computed. In the case of retailers who report and pay the tax
3 on a transaction by transaction basis, as provided in this
4 Section, such discount shall be taken with each such tax
5 remittance instead of when such retailer files his periodic
6 return, but, beginning with returns due on or after January 1,
7 2025, the vendor's discount allowed under this Section and the
8 Use Tax Act, including any local tax administered by the
9 Department and reported on the same transaction return, shall
10 not exceed \$1,000 per month for all transaction returns filed
11 during the month. The discount allowed under this Section is
12 allowed only for returns that are filed in the manner required
13 by this Act. The Department may disallow the discount for
14 retailers whose certificate of registration is revoked at the
15 time the return is filed, but only if the Department's
16 decision to revoke the certificate of registration has become
17 final.

18 Before October 1, 2000, if the taxpayer's average monthly
19 tax liability to the Department under this Act, the Use Tax
20 Act, the Service Occupation Tax Act, and the Service Use Tax
21 Act, excluding any liability for prepaid sales tax to be
22 remitted in accordance with Section 2d of this Act, was
23 \$10,000 or more during the preceding 4 complete calendar
24 quarters, he shall file a return with the Department each
25 month by the 20th day of the month next following the month
26 during which such tax liability is incurred and shall make

1 payments to the Department on or before the 7th, 15th, 22nd and
2 last day of the month during which such liability is incurred.
3 On and after October 1, 2000, if the taxpayer's average
4 monthly tax liability to the Department under this Act, the
5 Use Tax Act, the Service Occupation Tax Act, and the Service
6 Use Tax Act, excluding any liability for prepaid sales tax to
7 be remitted in accordance with Section 2d of this Act, was
8 \$20,000 or more during the preceding 4 complete calendar
9 quarters, he shall file a return with the Department each
10 month by the 20th day of the month next following the month
11 during which such tax liability is incurred and shall make
12 payment to the Department on or before the 7th, 15th, 22nd and
13 last day of the month during which such liability is incurred.
14 If the month during which such tax liability is incurred began
15 prior to January 1, 1985, each payment shall be in an amount
16 equal to 1/4 of the taxpayer's actual liability for the month
17 or an amount set by the Department not to exceed 1/4 of the
18 average monthly liability of the taxpayer to the Department
19 for the preceding 4 complete calendar quarters (excluding the
20 month of highest liability and the month of lowest liability
21 in such 4 quarter period). If the month during which such tax
22 liability is incurred begins on or after January 1, 1985 and
23 prior to January 1, 1987, each payment shall be in an amount
24 equal to 22.5% of the taxpayer's actual liability for the
25 month or 27.5% of the taxpayer's liability for the same
26 calendar month of the preceding year. If the month during

1 which such tax liability is incurred begins on or after
2 January 1, 1987 and prior to January 1, 1988, each payment
3 shall be in an amount equal to 22.5% of the taxpayer's actual
4 liability for the month or 26.25% of the taxpayer's liability
5 for the same calendar month of the preceding year. If the month
6 during which such tax liability is incurred begins on or after
7 January 1, 1988, and prior to January 1, 1989, or begins on or
8 after January 1, 1996, each payment shall be in an amount equal
9 to 22.5% of the taxpayer's actual liability for the month or
10 25% of the taxpayer's liability for the same calendar month of
11 the preceding year. If the month during which such tax
12 liability is incurred begins on or after January 1, 1989, and
13 prior to January 1, 1996, each payment shall be in an amount
14 equal to 22.5% of the taxpayer's actual liability for the
15 month or 25% of the taxpayer's liability for the same calendar
16 month of the preceding year or 100% of the taxpayer's actual
17 liability for the quarter monthly reporting period. The amount
18 of such quarter monthly payments shall be credited against the
19 final tax liability of the taxpayer's return for that month.
20 Before October 1, 2000, once applicable, the requirement of
21 the making of quarter monthly payments to the Department by
22 taxpayers having an average monthly tax liability of \$10,000
23 or more as determined in the manner provided above shall
24 continue until such taxpayer's average monthly liability to
25 the Department during the preceding 4 complete calendar
26 quarters (excluding the month of highest liability and the

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

1 Department for a change in such taxpayer's reporting status.
2 The Department shall change such taxpayer's reporting status
3 unless it finds that such change is seasonal in nature and not
4 likely to be long term. Quarter monthly payment status shall
5 be determined under this paragraph as if the rate reduction to
6 0% in Public Act 102-700 on food for human consumption that is
7 to be consumed off the premises where it is sold (other than
8 alcoholic beverages, food consisting of or infused with adult
9 use cannabis, soft drinks, and food that has been prepared for
10 immediate consumption) had not occurred. For quarter monthly
11 payments due under this paragraph on or after July 1, 2023 and
12 through June 30, 2024, "25% of the taxpayer's liability for
13 the same calendar month of the preceding year" shall be
14 determined as if the rate reduction to 0% in Public Act 102-700
15 had not occurred. Quarter monthly payment status shall be
16 determined under this paragraph as if the rate reduction to
17 1.25% in Public Act 102-700 on sales tax holiday items had not
18 occurred. For quarter monthly payments due on or after July 1,
19 2023 and through June 30, 2024, "25% of the taxpayer's
20 liability for the same calendar month of the preceding year"
21 shall be determined as if the rate reduction to 1.25% in Public
22 Act 102-700 on sales tax holiday items had not occurred. If any
23 such quarter monthly payment is not paid at the time or in the
24 amount required by this Section, then the taxpayer shall be
25 liable for penalties and interest on the difference between
26 the minimum amount due as a payment and the amount of such

1 quarter monthly payment actually and timely paid, except
2 insofar as the taxpayer has previously made payments for that
3 month to the Department in excess of the minimum payments
4 previously due as provided in this Section. The Department
5 shall make reasonable rules and regulations to govern the
6 quarter monthly payment amount and quarter monthly payment
7 dates for taxpayers who file on other than a calendar monthly
8 basis.

9 The provisions of this paragraph apply before October 1,
10 2001. Without regard to whether a taxpayer is required to make
11 quarter monthly payments as specified above, any taxpayer who
12 is required by Section 2d of this Act to collect and remit
13 prepaid taxes and has collected prepaid taxes which average in
14 excess of \$25,000 per month during the preceding 2 complete
15 calendar quarters, shall file a return with the Department as
16 required by Section 2f and shall make payments to the
17 Department on or before the 7th, 15th, 22nd and last day of the
18 month during which such liability is incurred. If the month
19 during which such tax liability is incurred began prior to
20 September 1, 1985 (the effective date of Public Act 84-221),
21 each payment shall be in an amount not less than 22.5% of the
22 taxpayer's actual liability under Section 2d. If the month
23 during which such tax liability is incurred begins on or after
24 January 1, 1986, each payment shall be in an amount equal to
25 22.5% of the taxpayer's actual liability for the month or
26 27.5% of the taxpayer's liability for the same calendar month

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

19 The provisions of this paragraph apply on and after
20 October 1, 2001. Without regard to whether a taxpayer is
21 required to make quarter monthly payments as specified above,
22 any taxpayer who is required by Section 2d of this Act to
23 collect and remit prepaid taxes and has collected prepaid
24 taxes that average in excess of \$20,000 per month during the
25 preceding 4 complete calendar quarters shall file a return
26 with the Department as required by Section 2f and shall make

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

23 If any payment provided for in this Section exceeds the
24 taxpayer's liabilities under this Act, the Use Tax Act, the
25 Service Occupation Tax Act, and the Service Use Tax Act, as
26 shown on an original monthly return, the Department shall, if

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

19 If a retailer of motor fuel is entitled to a credit under
20 Section 2d of this Act which exceeds the taxpayer's liability
21 to the Department under this Act for the month for which the
22 taxpayer is filing a return, the Department shall issue the
23 taxpayer a credit memorandum for the excess.

24 The net revenue realized at the 15% rate under either
25 Section 4 or Section 5 of this Act shall be deposited as
26 follows: (i) notwithstanding the provisions of this Section to

1 the contrary, the net revenue realized from the portion of the
2 rate in excess of 5% shall be deposited into the State and
3 Local Sales Tax Reform Fund; and (ii) the net revenue realized
4 from the 5% portion of the rate shall be deposited as provided
5 in this Section for the 5% portion of the 6.25% general rate
6 imposed under this Act.

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

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

1 month from the 1.25% rate on the selling price of sales tax
2 holiday items into the County and Mass Transit District Fund.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the Local Government Tax Fund 16% of the net revenue
5 realized for the preceding month from the 6.25% general rate
6 on the selling price of tangible personal property other than
7 aviation fuel sold on or after December 1, 2019. This
8 exception for aviation fuel only applies for so long as the
9 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
10 47133 are binding on the State.

11 Each month the Department shall pay into the Local
12 Government Tax Fund 80% of the net revenue realized for the
13 preceding month from the 1.25% rate on the selling price of
14 tangible personal property purchased for use at a grocery
15 store located in a food desert opportunity zone.

16 Each month the Department shall pay into the County and
17 Mass Transit District Fund 20% of the net revenue realized for
18 the preceding month from the 1.25% rate on the selling price of
19 tangible personal property purchased for use at a grocery
20 store located in a food desert opportunity zone.

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

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

7 Beginning August 1, 2000, each month the Department shall
8 pay into the Local Government Tax Fund 80% of the net revenue
9 realized for the preceding month from the 1.25% rate on the
10 selling price of motor fuel and gasohol. If, in any month, the
11 tax on sales tax holiday items, as defined in Section 2-8, is
12 imposed at the rate of 1.25%, then the Department shall pay 80%
13 of the net revenue realized for that month from the 1.25% rate
14 on the selling price of sales tax holiday items into the Local
15 Government Tax Fund.

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

23 Beginning July 1, 2011, each month the Department shall
24 pay into the Clean Air Act Permit Fund 80% of the net revenue
25 realized for the preceding month from the 6.25% general rate
26 on the selling price of sorbents used in Illinois in the

1 process of sorbent injection as used to comply with the
2 Environmental Protection Act or the federal Clean Air Act, but
3 the total payment into the Clean Air Act Permit Fund under this
4 Act and the Use Tax Act shall not exceed \$2,000,000 in any
5 fiscal year.

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

21 Beginning July 1, 2015, of the remainder of the moneys
22 received by the Department under the Use Tax Act, the Service
23 Use Tax Act, the Service Occupation Tax Act, and this Act, each
24 month the Department shall deposit \$500,000 into the State
25 Crime Laboratory Fund.

26 Of the remainder of the moneys received by the Department

1 pursuant to this Act, (a) 1.75% thereof shall be paid into the
2 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
3 and after July 1, 1989, 3.8% thereof shall be paid into the
4 Build Illinois Fund; provided, however, that if in any fiscal
5 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
6 may be, of the moneys received by the Department and required
7 to be paid into the Build Illinois Fund pursuant to this Act,
8 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
9 Act, and Section 9 of the Service Occupation Tax Act, such Acts
10 being hereinafter called the "Tax Acts" and such aggregate of
11 2.2% or 3.8%, as the case may be, of moneys being hereinafter
12 called the "Tax Act Amount", and (2) the amount transferred to
13 the Build Illinois Fund from the State and Local Sales Tax
14 Reform Fund shall be less than the Annual Specified Amount (as
15 hereinafter defined), an amount equal to the difference shall
16 be immediately paid into the Build Illinois Fund from other
17 moneys received by the Department pursuant to the Tax Acts;
18 the "Annual Specified Amount" means the amounts specified
19 below for fiscal years 1986 through 1993:

| 20 | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 21 | 1986 | \$54,800,000 |
| 22 | 1987 | \$76,650,000 |
| 23 | 1988 | \$80,480,000 |
| 24 | 1989 | \$88,510,000 |
| 25 | 1990 | \$115,330,000 |
| 26 | 1991 | \$145,470,000 |

1 1992 \$182,730,000

2 1993 \$206,520,000;

3 and means the Certified Annual Debt Service Requirement (as
4 defined in Section 13 of the Build Illinois Bond Act) or the
5 Tax Act Amount, whichever is greater, for fiscal year 1994 and
6 each fiscal year thereafter; and further provided, that if on
7 the last business day of any month the sum of (1) the Tax Act
8 Amount required to be deposited into the Build Illinois Bond
9 Account in the Build Illinois Fund during such month and (2)
10 the amount transferred to the Build Illinois Fund from the
11 State and Local Sales Tax Reform Fund shall have been less than
12 1/12 of the Annual Specified Amount, 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 in no event shall the
16 payments required under the preceding proviso result in
17 aggregate payments into the Build Illinois Fund pursuant to
18 this clause (b) for any fiscal year in excess of the greater of
19 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
20 such fiscal year. The amounts payable into the Build Illinois
21 Fund under clause (b) of the first sentence in this paragraph
22 shall be payable only until such time as the aggregate amount
23 on deposit under each trust indenture securing Bonds issued
24 and outstanding pursuant to the Build Illinois Bond Act is
25 sufficient, taking into account any future investment income,
26 to fully provide, in accordance with such indenture, for the

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

26 Subject to payment of amounts into the Build Illinois Fund

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

| 12 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 13 | 1993 | \$0 |
| 14 | 1994 | 53,000,000 |
| 15 | 1995 | 58,000,000 |
| 16 | 1996 | 61,000,000 |
| 17 | 1997 | 64,000,000 |
| 18 | 1998 | 68,000,000 |
| 19 | 1999 | 71,000,000 |
| 20 | 2000 | 75,000,000 |
| 21 | 2001 | 80,000,000 |
| 22 | 2002 | 93,000,000 |
| 23 | 2003 | 99,000,000 |
| 24 | 2004 | 103,000,000 |
| 25 | 2005 | 108,000,000 |
| 26 | 2006 | 113,000,000 |

| | | |
|----|------|-------------|
| 1 | 2007 | 119,000,000 |
| 2 | 2008 | 126,000,000 |
| 3 | 2009 | 132,000,000 |
| 4 | 2010 | 139,000,000 |
| 5 | 2011 | 146,000,000 |
| 6 | 2012 | 153,000,000 |
| 7 | 2013 | 161,000,000 |
| 8 | 2014 | 170,000,000 |
| 9 | 2015 | 179,000,000 |
| 10 | 2016 | 189,000,000 |
| 11 | 2017 | 199,000,000 |
| 12 | 2018 | 210,000,000 |
| 13 | 2019 | 221,000,000 |
| 14 | 2020 | 233,000,000 |
| 15 | 2021 | 300,000,000 |
| 16 | 2022 | 300,000,000 |
| 17 | 2023 | 300,000,000 |
| 18 | 2024 | 300,000,000 |
| 19 | 2025 | 300,000,000 |
| 20 | 2026 | 300,000,000 |
| 21 | 2027 | 375,000,000 |
| 22 | 2028 | 375,000,000 |
| 23 | 2029 | 375,000,000 |
| 24 | 2030 | 375,000,000 |
| 25 | 2031 | 375,000,000 |
| 26 | 2032 | 375,000,000 |

| | | |
|---|------|-------------|
| 1 | 2033 | 375,000,000 |
| 2 | 2034 | 375,000,000 |
| 3 | 2035 | 375,000,000 |
| 4 | 2036 | 450,000,000 |

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Capital Projects

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

13 Subject to payment of amounts into the Build Illinois Fund
14 and the McCormick Place Expansion Project Fund pursuant to the
15 preceding paragraphs or in any amendments thereto hereafter
16 enacted, beginning July 1, 1993 and ending on September 30,
17 2013, the Department shall each month pay into the Illinois
18 Tax Increment Fund 0.27% of 80% of the net revenue realized for
19 the preceding month from the 6.25% general rate on the selling
20 price of tangible personal property.

21 Subject to payment of amounts into the Build Illinois
22 Fund, the McCormick Place Expansion Project Fund, and the
23 Illinois Tax Increment Fund pursuant to the preceding
24 paragraphs or in any amendments to this Section hereafter
25 enacted, beginning on the first day of the first calendar
26 month to occur on or after August 26, 2014 (the effective date

1 of Public Act 98-1098), each month, from the collections made
2 under Section 9 of the Use Tax Act, Section 9 of the Service
3 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
4 Section 3 of the Retailers' Occupation Tax Act, the Department
5 shall pay into the Tax Compliance and Administration Fund, to
6 be used, subject to appropriation, to fund additional auditors
7 and compliance personnel at the Department of Revenue, an
8 amount equal to 1/12 of 5% of 80% of the cash receipts
9 collected during the preceding fiscal year by the Audit Bureau
10 of the Department under the Use Tax Act, the Service Use Tax
11 Act, the Service Occupation Tax Act, the Retailers' Occupation
12 Tax Act, and associated local occupation and use taxes
13 administered by the Department.

14 Subject to payments of amounts into the Build Illinois
15 Fund, the McCormick Place Expansion Project Fund, the Illinois
16 Tax Increment Fund, the Energy Infrastructure Fund, and the
17 Tax Compliance and Administration Fund as provided in this
18 Section, beginning on July 1, 2018 the Department shall pay
19 each month into the Downstate Public Transportation Fund the
20 moneys required to be so paid under Section 2-3 of the
21 Downstate Public Transportation Act.

22 Subject to successful execution and delivery of a
23 public-private agreement between the public agency and private
24 entity and completion of the civic build, beginning on July 1,
25 2023, of the remainder of the moneys received by the
26 Department under the Use Tax Act, the Service Use Tax Act, the

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

| 17 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 18 | 2024 | \$200,000,000 |
| 19 | 2025 | \$206,000,000 |
| 20 | 2026 | \$212,200,000 |
| 21 | 2027 | \$218,500,000 |
| 22 | 2028 | \$225,100,000 |
| 23 | 2029 | \$288,700,000 |
| 24 | 2030 | \$298,900,000 |
| 25 | 2031 | \$309,300,000 |
| 26 | 2032 | \$320,100,000 |

| | | | |
|----|------|-------|---------------|
| 1 | 2033 | ..... | \$331,200,000 |
| 2 | 2034 | ..... | \$341,200,000 |
| 3 | 2035 | ..... | \$351,400,000 |
| 4 | 2036 | ..... | \$361,900,000 |
| 5 | 2037 | ..... | \$372,800,000 |
| 6 | 2038 | ..... | \$384,000,000 |
| 7 | 2039 | ..... | \$395,500,000 |
| 8 | 2040 | ..... | \$407,400,000 |
| 9 | 2041 | ..... | \$419,600,000 |
| 10 | 2042 | ..... | \$432,200,000 |
| 11 | 2043 | ..... | \$445,100,000 |

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

1 Road Fund the amount estimated to represent 32% of the net
2 revenue realized from the taxes imposed on motor fuel and
3 gasohol. Beginning July 1, 2023 and until July 1, 2024,
4 subject to the payment of amounts into the County and Mass
5 Transit District Fund, the Local Government Tax Fund, the
6 Build Illinois Fund, the McCormick Place Expansion Project
7 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
8 and Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 48% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. Beginning July 1,
12 2024 and until July 1, 2026, subject to the payment of amounts
13 into the County and Mass Transit District Fund, the Local
14 Government Tax Fund, the Build Illinois Fund, the McCormick
15 Place Expansion Project Fund, the Illinois Tax Increment Fund,
16 and the Tax Compliance and Administration Fund as provided in
17 this Section, the Department shall pay each month into the
18 Road Fund the amount estimated to represent 64% of the net
19 revenue realized from the taxes imposed on motor fuel and
20 gasohol. Beginning on July 1, 2026, subject to the payment of
21 amounts into the County and Mass Transit District Fund, the
22 Local Government Tax Fund, the Build Illinois Fund, the
23 McCormick Place Expansion Project Fund, the Illinois Tax
24 Increment Fund, and the Tax Compliance and Administration Fund
25 as provided in this Section, the Department shall pay each
26 month into the Public Transportation Fund and the Downstate

1 Public Transportation Fund the amount estimated to represent
2 80% of the net revenue realized from the taxes imposed on motor
3 fuel and gasohol. Moneys shall be apportioned as follows: 85%
4 into the Public Transportation Fund and 15% into the Downstate
5 Public Transportation Fund. As used in this paragraph "motor
6 fuel" has the meaning given to that term in Section 1.1 of the
7 Motor Fuel Tax Law, and "gasohol" has the meaning given to that
8 term in Section 3-40 of the Use Tax Act.

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

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

1 reported in the federal income tax return do not agree with the
2 gross receipts reported to the Department of Revenue for the
3 same period, the retailer shall attach to his annual return a
4 schedule showing a reconciliation of the 2 amounts and the
5 reasons for the difference. The retailer's annual return to
6 the Department shall also disclose the cost of goods sold by
7 the retailer during the year covered by such return, opening
8 and closing inventories of such goods for such year, costs of
9 goods used from stock or taken from stock and given away by the
10 retailer during such year, payroll information of the
11 retailer's business during such year and any additional
12 reasonable information which the Department deems would be
13 helpful in determining the accuracy of the monthly, quarterly,
14 or annual returns filed by such retailer as provided for in
15 this Section.

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

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

26 (ii) On and after January 1, 1994, the taxpayer shall

1 be liable for a penalty as described in Section 3-4 of the
2 Uniform Penalty and Interest Act.

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

11 The provisions of this Section concerning the filing of an
12 annual information return do not apply to a retailer who is not
13 required to file an income tax return with the United States
14 Government.

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

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

26 For greater simplicity of administration, manufacturers,

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

7 Any person who promotes, organizes, or provides retail
8 selling space for concessionaires or other types of sellers at
9 the Illinois State Fair, DuQuoin State Fair, county fairs,
10 local fairs, art shows, flea markets, and similar exhibitions
11 or events, including any transient merchant as defined by
12 Section 2 of the Transient Merchant Act of 1987, is required to
13 file a report with the Department providing the name of the
14 merchant's business, the name of the person or persons engaged
15 in merchant's business, the permanent address and Illinois
16 Retailers Occupation Tax Registration Number of the merchant,
17 the dates and location of the event, and other reasonable
18 information that the Department may require. The report must
19 be filed not later than the 20th day of the month next
20 following the month during which the event with retail sales
21 was held. Any person who fails to file a report required by
22 this Section commits a business offense and is subject to a
23 fine not to exceed \$250.

24 Any person engaged in the business of selling tangible
25 personal property at retail as a concessionaire or other type
26 of seller at the Illinois State Fair, county fairs, art shows,

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

18 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
19 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,
20 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.
21 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,
22 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,
23 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,
24 eff. 6-16-25; 104-457, eff. 6-1-26.)

25 Section 95. No acceleration or delay. Where this Act makes

1 changes in a statute that is represented in this Act by text
2 that is not yet or no longer in effect (for example, a Section
3 represented by multiple versions), the use of that text does
4 not accelerate or delay the taking effect of (i) the changes
5 made by this Act or (ii) provisions derived from any other
6 Public Act.