



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB5445

Introduced 2/13/2026, by Rep. Regan Deering

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.1038 new

30 ILCS 105/6z-149 new

35 ILCS 105/9

35 ILCS 110/9

35 ILCS 115/9

from Ch. 120, par. 439.109

35 ILCS 120/3

Amends the State Finance Act. Creates the Local Road Use Fund. Provides that moneys in the fund shall be used exclusively for local transportation-related purposes, including, but not limited to, costs for construction, maintenance, repair, and betterment of highways, roads, streets, and bridges. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. In provisions concerning the apportionment of moneys in the Road Fund, provides that 85% of the moneys shall be apportioned into the Public Transportation Fund, 10% of the moneys (rather than 15% of the moneys) shall be apportioned into the Downstate Public Transportation Fund, and 5% of the moneys shall be apportioned into the Local Road Use Fund.

LRB104 18055 RTM 31494 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 State Finance Act is amended by adding  
5 Sections 5.1038 and 6z-149 as follows:

6 (30 ILCS 105/5.1038 new)

7 Sec. 5.1038. The Local Road Use Fund.

8 (30 ILCS 105/6z-149 new)

9 Sec. 6z-149. Local Road Use Fund. The Local Road Use Fund  
10 is created as a special fund in the State treasury. Moneys in  
11 the Local Road Use Fund shall be used exclusively for local  
12 transportation-related purposes, including, but not limited  
13 to, costs for construction, maintenance, repair, and  
14 betterment of highways, roads, streets, and bridges.

15 Section 10. The Use Tax Act is amended by changing Section  
16 9 as follows:

17 (35 ILCS 105/9)

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

19 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
20 and trailers that are required to be registered with an agency

1 of this State, each retailer required or authorized to collect  
2 the tax imposed by this Act shall pay to the Department the  
3 amount of such tax (except as otherwise provided) at the time  
4 when he is required to file his return for the period during  
5 which such tax was collected, less a discount of 2.1% prior to  
6 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
7 per calendar year, whichever is greater, which is allowed to  
8 reimburse the retailer for expenses incurred in collecting the  
9 tax, keeping records, preparing and filing returns, remitting  
10 the tax and supplying data to the Department on request.  
11 Beginning with returns due on or after January 1, 2025, the  
12 discount allowed in this Section, the Retailers' Occupation  
13 Tax Act, the Service Occupation Tax Act, and the Service Use  
14 Tax Act, including any local tax administered by the  
15 Department and reported on the same return, shall not exceed  
16 \$1,000 per month in the aggregate for returns other than  
17 transaction returns filed during the month. When determining  
18 the discount allowed under this Section, retailers shall  
19 include the amount of tax that would have been due at the 6.25%  
20 rate but for the 1.25% rate imposed on sales tax holiday items  
21 under Public Act 102-700. The discount under this Section is  
22 not allowed for the 1.25% portion of taxes paid on aviation  
23 fuel that is subject to the revenue use requirements of 49  
24 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the  
25 discount allowed under this Section, retailers shall include  
26 the amount of tax that would have been due at the 1% rate but

1 for the 0% rate imposed under Public Act 102-700. In the case  
2 of retailers who report and pay the tax on a transaction by  
3 transaction basis, as provided in this Section, such discount  
4 shall be taken with each such tax remittance instead of when  
5 such retailer files his periodic return, but, beginning with  
6 returns due on or after January 1, 2025, the discount allowed  
7 under this Section and the Retailers' Occupation Tax Act,  
8 including any local tax administered by the Department and  
9 reported on the same transaction return, shall not exceed  
10 \$1,000 per month for all transaction returns filed during the  
11 month. The discount allowed under this Section is allowed only  
12 for returns that are filed in the manner required by this Act.  
13 The Department may disallow the discount for retailers 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. A retailer need  
17 not remit that part of any tax collected by him to the extent  
18 that he is required to remit and does remit the tax imposed by  
19 the Retailers' Occupation Tax Act, with respect to the sale of  
20 the same property.

21 Where such tangible personal property is sold under a  
22 conditional sales contract, or under any other form of sale  
23 wherein the payment of the principal sum, or a part thereof, is  
24 extended beyond the close of the period for which the return is  
25 filed, the retailer, in collecting the tax (except as to motor  
26 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State), may collect for  
2 each tax return period only the tax applicable to that part of  
3 the selling price actually received during such tax return  
4 period.

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

10 Except as provided in this Section, on or before the  
11 twentieth day of each calendar month, such retailer shall file  
12 a return for the preceding calendar month. Such return shall  
13 be filed on forms prescribed by the Department and shall  
14 furnish such information as the Department may reasonably  
15 require. The return shall include the gross receipts on food  
16 for human consumption that is to be consumed off the premises  
17 where it is sold (other than alcoholic beverages, food  
18 consisting of or infused with adult use cannabis, soft drinks,  
19 and food that has been prepared for immediate consumption)  
20 which were received during the preceding calendar month,  
21 quarter, or year, as appropriate, and upon which tax would  
22 have been due but for the 0% rate imposed under Public Act  
23 102-700. The return shall also include the amount of tax that  
24 would have been due on food for human consumption that is to be  
25 consumed off the premises where it is sold (other than  
26 alcoholic beverages, food consisting of or infused with adult

1 use cannabis, soft drinks, and food that has been prepared for  
2 immediate consumption) but for the 0% rate imposed under  
3 Public Act 102-700.

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

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

1 stating:

2 1. The name of the seller;

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

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

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

13 5. The amount of tax due;

14 5-5. The signature of the taxpayer; and

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

17 Each retailer required or authorized to collect the tax  
18 imposed by this Act on aviation fuel sold at retail in this  
19 State during the preceding calendar month shall, instead of  
20 reporting and paying tax on aviation fuel as otherwise  
21 required by this Section, report and pay such tax on a separate  
22 aviation fuel tax return. The requirements related to the  
23 return shall be as otherwise provided in this Section.  
24 Notwithstanding any other provisions of this Act to the  
25 contrary, retailers collecting tax on aviation fuel shall file  
26 all aviation fuel tax returns and shall make all aviation fuel

1 tax payments by electronic means in the manner and form  
2 required by the Department. For purposes of this Section,  
3 "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

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

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

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

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

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

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

11 If any such payment provided for in this Section exceeds  
12 the taxpayer's liabilities under this Act, the Retailers'  
13 Occupation Tax Act, the Service Occupation Tax Act and the  
14 Service Use Tax Act, as shown by an original monthly return,  
15 the Department shall issue to the taxpayer a credit memorandum  
16 no later than 30 days after the date of payment, which  
17 memorandum may be submitted by the taxpayer to the Department  
18 in payment of tax liability subsequently to be remitted by the  
19 taxpayer to the Department or be assigned by the taxpayer to a  
20 similar taxpayer under this Act, the Retailers' Occupation Tax  
21 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
22 in accordance with reasonable rules and regulations to be  
23 prescribed by the Department, except that if such excess  
24 payment is shown on an original monthly return and is made  
25 after December 31, 1986, no credit memorandum shall be issued,  
26 unless requested by the taxpayer. If no such request is made,

1 the taxpayer may credit such excess payment against tax  
2 liability subsequently to be remitted by the taxpayer to the  
3 Department under this Act, the Retailers' Occupation Tax Act,  
4 the Service Occupation Tax Act or the Service Use Tax Act, in  
5 accordance with reasonable rules and regulations prescribed by  
6 the Department. If the Department subsequently determines that  
7 all or any part of the credit taken was not actually due to the  
8 taxpayer, the taxpayer's vendor's discount shall be reduced,  
9 if necessary, to reflect the difference between the credit  
10 taken and that actually due, and the taxpayer shall be liable  
11 for penalties and interest on such difference.

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

23 If the retailer is otherwise required to file a monthly or  
24 quarterly return and if the retailer's average monthly tax  
25 liability to the Department does not exceed \$50, the  
26 Department may authorize his returns to be filed on an annual

1 basis, with the return for a given year being due by January 20  
2 of the following year.

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

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

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

1 to a purchaser for use as a qualifying rolling stock as  
2 provided in Section 3-55 of this Act, then that seller may  
3 report the transfer of all the aircraft, watercraft, motor  
4 vehicles or trailers involved in that transaction to the  
5 Department on the same uniform invoice-transaction reporting  
6 return form. For purposes of this Section, "watercraft" means  
7 a Class 2, Class 3, or Class 4 watercraft as defined in Section  
8 3-2 of the Boat Registration and Safety Act, a personal  
9 watercraft, or any boat equipped with an inboard motor.

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

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 2 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 and 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 2 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 date 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 tax  
17 that is imposed by this Act may be transmitted to the  
18 Department by way of the State agency with which, or State  
19 officer with whom, the tangible personal property must be  
20 titled or registered (if titling or registration is required)  
21 if the Department and such agency or State officer determine  
22 that this procedure will expedite the processing of  
23 applications for title or 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 tax receipt  
3 (or a certificate of exemption if the Department is satisfied  
4 that the particular sale is tax exempt) which such purchaser  
5 may submit to the agency with which, or State officer with  
6 whom, he must title or register the tangible personal property  
7 that is involved (if titling or registration is required) in  
8 support of such purchaser's application for an Illinois  
9 certificate or other evidence of title or registration to such  
10 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 tax or proof of exemption made to the Department before the  
22 retailer is willing to take these actions and such user has not  
23 paid the tax to the retailer, such user may certify to the fact  
24 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           Where a retailer collects the tax with respect to the  
2 selling price of tangible personal property which he sells and  
3 the purchaser thereafter returns such tangible personal  
4 property and the retailer refunds the selling price thereof to  
5 the purchaser, such retailer shall also refund, to the  
6 purchaser, the tax so collected from the purchaser. When  
7 filing his return for the period in which he refunds such tax  
8 to the purchaser, the retailer may deduct the amount of the tax  
9 so refunded by him to the purchaser from any other use tax  
10 which such retailer may be required to pay or remit to the  
11 Department, as shown by such return, if the amount of the tax  
12 to be deducted was previously remitted to the Department by  
13 such retailer. If the retailer has not previously remitted the  
14 amount of such tax to the Department, he is entitled to no  
15 deduction under this Act upon refunding such tax to the  
16 purchaser.

17           Any retailer filing a return under this Section shall also  
18 include (for the purpose of paying tax thereon) the total tax  
19 covered by such return upon the selling price of tangible  
20 personal property purchased by him at retail from a retailer,  
21 but as to which the tax imposed by this Act was not collected  
22 from the retailer filing such return, and such retailer shall  
23 remit the amount of such tax to the Department when filing such  
24 return.

25           If experience indicates such action to be practicable, the  
26 Department may prescribe and furnish a combination or joint

1 return which will enable retailers, who are required to file  
2 returns hereunder and also under the Retailers' Occupation Tax  
3 Act, to furnish all the return information required by both  
4 Acts on the one form.

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

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 which is hereby created, the net  
13 revenue realized for the preceding month from the 1% tax  
14 imposed under this Act.

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

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Sales Tax Reform Fund, a special  
24 fund in the State treasury, 20% of the net revenue realized for  
25 the preceding month from the 6.25% general rate on the selling  
26 price of tangible personal property, other than (i) tangible

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

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 Fuels 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 State and Local Sales Tax Reform Fund 100% of the  
21 net revenue realized for the preceding month from the 1.25%  
22 rate on the selling price of motor fuel and gasohol. If, in any  
23 month, the tax on sales tax holiday items, as defined in  
24 Section 3-6, is imposed at the rate of 1.25%, then the  
25 Department shall pay 100% of the net revenue realized for that  
26 month from the 1.25% rate on the selling price of sales tax

1 holiday items into the State and Local Sales Tax Reform Fund.

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

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

16 Beginning July 1, 2011, each month the Department shall  
17 pay into the Clean Air Act Permit Fund 80% of the net revenue  
18 realized for the preceding month from the 6.25% general rate  
19 on the selling price of sorbents used in Illinois in the  
20 process of sorbent injection as used to comply with the  
21 Environmental Protection Act or the federal Clean Air Act, but  
22 the total payment into the Clean Air Act Permit Fund under this  
23 Act and the Retailers' Occupation Tax Act shall not exceed  
24 \$2,000,000 in any fiscal year.

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

14 Beginning July 1, 2015, of the remainder of the moneys  
15 received by the Department under this Act, the Service Use Tax  
16 Act, the Service Occupation Tax Act, and the Retailers'  
17 Occupation Tax Act, each month the Department shall deposit  
18 \$500,000 into the 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
26	1999	71,000,000

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

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

12                   and

13                   each fiscal year

14                   thereafter that bonds

15                   are outstanding under

16                   Section 13.2 of the

17                   Metropolitan Pier and

18                   Exposition Authority Act,

19                   but not after fiscal year 2060.

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

21                   year thereafter, one-eighth of the amount requested in the

22                   certificate of the Chairman of the Metropolitan Pier and

23                   Exposition Authority for that fiscal year, less the amount

24                   deposited into the McCormick Place Expansion Project Fund by

25                   the State Treasurer in the respective month under subsection

26                   (g) of Section 13 of the Metropolitan Pier and Exposition

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

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

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

1 price of tangible personal property.

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

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

1 Section 2-3 of the Downstate Public Transportation Act.

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

23	Fiscal Year.....	Total Deposit
24	2024 .....	\$200,000,000
25	2025 .....	\$206,000,000
26	2026 .....	\$212,200,000

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

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

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

1 Illinois Tax Increment Fund, and the Tax Compliance and  
2 Administration Fund as provided in this Section, the  
3 Department shall pay each month into the Road Fund the amount  
4 estimated to represent 80% of the net revenue realized from  
5 the taxes imposed on motor fuel and gasohol. 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 this 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 As soon as possible after the first day of each month, upon  
20 certification of the Department of Revenue, the Comptroller  
21 shall order transferred and the Treasurer shall transfer from  
22 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
23 equal to 1.7% of 80% of the net revenue realized under this Act  
24 for the second preceding month. Beginning April 1, 2000, this  
25 transfer is no longer required and shall not be made.

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount  
2 paid out during that month as refunds to taxpayers for  
3 overpayment of liability.

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

11 (Source: P.A. 103-154, eff. 6-30-23; 103-363, eff. 7-28-23;  
12 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592,  
13 Article 110, Section 110-5, eff. 6-7-24; 103-1055, eff.  
14 12-20-24; 104-6, Article 5, Section 5-10, eff. 6-16-25; 104-6,  
15 Article 35, Section 35-20, eff. 6-16-25; revised 1-12-26.)

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

17 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
18 and trailers that are required to be registered with an agency  
19 of this State, each retailer required or authorized to collect  
20 the tax imposed by this Act shall pay to the Department the  
21 amount of such tax (except as otherwise provided) at the time  
22 when he is required to file his return for the period during  
23 which such tax was collected, less a discount of 2.1% prior to  
24 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
25 per calendar year, whichever is greater, which is allowed to

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

1 including any local tax administered by the Department and  
2 reported on the same transaction return, shall not exceed  
3 \$1,000 per month for all transaction returns filed during the  
4 month. The discount allowed under this Section is allowed only  
5 for returns that are filed in the manner required by this Act.  
6 The Department may disallow the discount for retailers whose  
7 certificate of registration is revoked at the time the return  
8 is filed, but only if the Department's decision to revoke the  
9 certificate of registration has become final. A retailer need  
10 not remit that part of any tax collected by him to the extent  
11 that he is required to remit and does remit the tax imposed by  
12 the Retailers' Occupation Tax Act, with respect to the sale of  
13 the same property.

14 Where such tangible personal property is sold under a  
15 conditional sales contract, or under any other form of sale  
16 wherein the payment of the principal sum, or a part thereof, is  
17 extended beyond the close of the period for which the return is  
18 filed, the retailer, in collecting the tax (except as to motor  
19 vehicles, watercraft, aircraft, and trailers that are required  
20 to be registered with an agency of this State), 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 In the case of leases, except as otherwise provided in  
25 this Act, the lessor, in collecting the tax, may collect for  
26 each tax return period only the tax applicable to that part of

1 the selling price actually received during such tax return  
2 period.

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

23 On and after January 1, 2018, except for returns required  
24 to be filed prior to January 1, 2023 for motor vehicles,  
25 watercraft, aircraft, and trailers that are required to be  
26 registered with an agency of this State, with respect to

1 retailers whose annual gross receipts average \$20,000 or more,  
2 all returns required to be filed pursuant to this Act shall be  
3 filed electronically. On and after January 1, 2023, with  
4 respect to retailers whose annual gross receipts average  
5 \$20,000 or more, all returns required to be filed pursuant to  
6 this Act, including, but not limited to, returns for motor  
7 vehicles, watercraft, aircraft, and trailers that are required  
8 to be registered with an agency of this State, shall be filed  
9 electronically. Retailers who demonstrate that they do not  
10 have access to the Internet or demonstrate hardship in filing  
11 electronically may petition the Department to waive the  
12 electronic filing requirement.

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

20 1. The name of the seller;

21 2. The address of the principal place of business from  
22 which he engages in the business of selling tangible  
23 personal property at retail in this State;

24 3. The total amount of taxable receipts received by  
25 him during the preceding calendar month from sales of  
26 tangible personal property by him during such preceding

1 calendar month, including receipts from charge and time  
2 sales, but less all deductions allowed by law;

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

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

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

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

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

26 Notwithstanding any other provision of this Act to the

1 contrary, retailers subject to tax on cannabis shall file all  
2 cannabis tax returns and shall make all cannabis tax payments  
3 by electronic means in the manner and form required by the  
4 Department.

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

1 amount set forth in subsection (b) of Section 2505-210 of the  
2 Department of Revenue Law shall make all payments required by  
3 rules of the Department by electronic funds transfer.

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

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

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

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

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

1 before the 7th, 15th, 22nd and last day of the month during  
2 which such liability is incurred. On and after October 1,  
3 2000, if the taxpayer's average monthly tax liability to the  
4 Department under this Act, the Retailers' Occupation Tax Act,  
5 the Service Occupation Tax Act, and the Service Use Tax Act was  
6 \$20,000 or more during the preceding 4 complete calendar  
7 quarters, he shall file a return with the Department each  
8 month by the 20th day of the month next following the month  
9 during which such tax liability is incurred and shall make  
10 payment to the Department on or before the 7th, 15th, 22nd and  
11 last day of the month during which such liability is incurred.  
12 If the month during which such tax liability is incurred began  
13 prior to January 1, 1985, each payment shall be in an amount  
14 equal to 1/4 of the taxpayer's actual liability for the month  
15 or an amount set by the Department not to exceed 1/4 of the  
16 average monthly liability of the taxpayer to the Department  
17 for the preceding 4 complete calendar quarters (excluding the  
18 month of highest liability and the month of lowest liability  
19 in such 4 quarter period). If the month during which such tax  
20 liability is incurred begins on or after January 1, 1985, and  
21 prior to January 1, 1987, each payment shall be in an amount  
22 equal to 22.5% of the taxpayer's actual liability for the  
23 month or 27.5% of the taxpayer's liability for the same  
24 calendar month of the preceding year. If the month during  
25 which such tax liability is incurred begins on or after  
26 January 1, 1987, and prior to January 1, 1988, each payment

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

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

1 occurred. For quarter monthly payments due on or after July 1,  
2 2023 and through June 30, 2024, "25% of the taxpayer's  
3 liability for the same calendar month of the preceding year"  
4 shall be determined as if the rate reduction to 1.25% in Public  
5 Act 102-700 on sales tax holiday items had not occurred.  
6 Quarter monthly payment status shall be determined under this  
7 paragraph as if the rate reduction to 0% in Public Act 102-700  
8 on 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) had not occurred. For quarter monthly payments  
13 due under this paragraph on or after July 1, 2023 and through  
14 June 30, 2024, "25% of the taxpayer's liability for the same  
15 calendar month of the preceding year" shall be determined as  
16 if the rate reduction to 0% in Public Act 102-700 had not  
17 occurred. If any such quarter monthly payment is not paid at  
18 the time or in the amount required by this Section, then the  
19 taxpayer shall be liable for penalties and interest on the  
20 difference between the minimum amount due and the amount of  
21 such quarter monthly payment actually and timely paid, except  
22 insofar as the taxpayer has previously made payments for that  
23 month to the Department in excess of the minimum payments  
24 previously due as provided in this Section. The Department  
25 shall make reasonable rules and regulations to govern the  
26 quarter monthly payment amount and quarter monthly payment

1 dates for taxpayers who file on other than a calendar monthly  
2 basis.

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

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

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

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

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

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a retailer may file his return, in the  
26 case of any retailer who ceases to engage in a kind of business

1 which makes him responsible for filing returns under this Act,  
2 such retailer shall file a final return under this Act with the  
3 Department not more than one month after discontinuing such  
4 business.

5 In addition, with respect to motor vehicles, watercraft,  
6 aircraft, and trailers that are required to be registered with  
7 an agency of this State, except as otherwise provided in this  
8 Section, every retailer selling this kind of tangible personal  
9 property shall file, with the Department, upon a form to be  
10 prescribed and supplied by the Department, a separate return  
11 for each such item of tangible personal property which the  
12 retailer sells, except that if, in the same transaction, (i) a  
13 retailer of aircraft, watercraft, motor vehicles or trailers  
14 transfers more than one aircraft, watercraft, motor vehicle or  
15 trailer to another aircraft, watercraft, motor vehicle or  
16 trailer retailer for the purpose of resale or (ii) a retailer  
17 of aircraft, watercraft, motor vehicles, or trailers transfers  
18 more than one aircraft, watercraft, motor vehicle, or trailer  
19 to a purchaser for use as a qualifying rolling stock as  
20 provided in Section 3-55 of this Act, then that seller may  
21 report the transfer of all the aircraft, watercraft, motor  
22 vehicles or trailers involved in that transaction to the  
23 Department on the same uniform invoice-transaction reporting  
24 return form. For purposes of this Section, "watercraft" means  
25 a Class 2, Class 3, or Class 4 watercraft as defined in Section  
26 3-2 of the Boat Registration and Safety Act, a personal

1 watercraft, or any boat equipped with an 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 The transaction reporting return in the case of motor  
19 vehicles or trailers that are required to be registered with  
20 an agency of this State, shall be the same document as the  
21 Uniform Invoice referred to in Section 5-402 of the Illinois  
22 Vehicle Code and must show the name and address of the seller;  
23 the name and address of the purchaser; the amount of the  
24 selling 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 2 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; such  
10 other information as is required in Section 5-402 of the  
11 Illinois Vehicle Code, and such other information as the  
12 Department may reasonably require.

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

1 sale, a sufficient identification of the property sold, and  
2 such other information as the Department may reasonably  
3 require.

4 Such transaction reporting return shall be filed not later  
5 than 20 days after the date of delivery of the item that is  
6 being sold, but may be filed by the retailer at any time sooner  
7 than that if he chooses to do so. The transaction reporting  
8 return and tax remittance or proof of exemption from the tax  
9 that is imposed by this Act may be transmitted to the  
10 Department by way of the State agency with which, or State  
11 officer with whom, the tangible personal property must be  
12 titled or registered (if titling or registration is required)  
13 if the Department and such agency or State officer determine  
14 that this procedure will expedite the processing of  
15 applications for title or registration.

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

1 certificate or other evidence of title or registration to such  
2 tangible personal property.

3 No retailer's failure or refusal to remit tax under this  
4 Act precludes a user, who has paid the proper tax to the  
5 retailer, from obtaining his certificate of title or other  
6 evidence of title or registration (if titling or registration  
7 is required) upon satisfying the Department that such user has  
8 paid the proper tax (if tax is due) to the retailer. The  
9 Department shall adopt appropriate rules to carry out the  
10 mandate of this paragraph.

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

1 same amount and in the same form in which it would be remitted  
2 if the tax had been remitted to the Department by the retailer.

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

19 Where a retailer collects the tax with respect to the  
20 selling price of tangible personal property which he sells and  
21 the purchaser thereafter returns such tangible personal  
22 property and the retailer refunds the selling price thereof to  
23 the purchaser, such retailer shall also refund, to the  
24 purchaser, the tax so collected from the purchaser. When  
25 filing his return for the period in which he refunds such tax  
26 to the purchaser, the retailer may deduct the amount of the tax

1 so refunded by him to the purchaser from any other use tax  
2 which such retailer may be required to pay or remit to the  
3 Department, as shown by such return, if the amount of the tax  
4 to be deducted was previously remitted to the Department by  
5 such retailer. If the retailer has not previously remitted the  
6 amount of such tax to the Department, he is entitled to no  
7 deduction under this Act upon refunding such tax to the  
8 purchaser.

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

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

23 Where the retailer has more than one business registered  
24 with the Department under separate registration under this  
25 Act, such retailer may not file each return that is due as a  
26 single return covering all such registered businesses, but

1 shall file separate returns for each such registered business.

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

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

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

25 For aviation fuel sold on or after December 1, 2019, each  
26 month the Department shall pay into the State Aviation Program

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

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

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

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

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

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

1 in any State fiscal year. As used in this paragraph, the  
2 "average monthly deficit" shall be equal to the difference  
3 between the average monthly claims for payment by the fund and  
4 the average monthly revenues deposited into the fund,  
5 excluding payments made pursuant to this paragraph.

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

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

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

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

25 Subject to payment of amounts into the Build Illinois Fund  
26 as provided in the preceding paragraph or in any amendment

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

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

1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	300,000,000
15	2022	300,000,000
16	2023	300,000,000
17	2024	300,000,000
18	2025	300,000,000
19	2026	300,000,000
20	2027	375,000,000
21	2028	375,000,000
22	2029	375,000,000
23	2030	375,000,000
24	2031	375,000,000
25	2032	375,000,000
26	2033	375,000,000

1	2034	375,000,000
2	2035	375,000,000
3	2036	450,000,000

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

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

25 Subject to payment of amounts into the Capital Projects  
26 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,

1 and the McCormick Place Expansion Project Fund pursuant to the  
2 preceding paragraphs or in any amendments thereto hereafter  
3 enacted, for aviation fuel sold on or after December 1, 2019,  
4 the Department shall each month deposit into the Aviation Fuel  
5 Sales Tax Refund Fund an amount estimated by the Department to  
6 be required for refunds of the 80% portion of the tax on  
7 aviation fuel under this Act. The Department shall only  
8 deposit moneys into the Aviation Fuel Sales Tax Refund Fund  
9 under this paragraph 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 Subject to payment of amounts into the Build Illinois Fund  
13 and the McCormick Place Expansion Project Fund pursuant to the  
14 preceding paragraphs or in any amendments thereto hereafter  
15 enacted, beginning July 1, 1993 and ending on September 30,  
16 2013, the Department shall each month pay into the Illinois  
17 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
18 the preceding month from the 6.25% general rate on the selling  
19 price of tangible personal property.

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

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

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

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

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

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

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

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

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

1 Fund, and 5% into the Local Road Use Fund, a special fund  
2 created in the State treasury. As used in this paragraph,  
3 "motor fuel" has the meaning given to that term in Section 1.1  
4 of the Motor Fuel Tax Law, and "gasohol" has the meaning given  
5 to that term in Section 3-40 of this Act.

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

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

8           (Source: P.A. 103-154, eff. 6-30-23; 103-363, eff. 7-28-23;  
9 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592,  
10 Article 110, Section 110-5, eff. 6-7-24; 103-1055, eff.  
11 12-20-24; 104-6, Article 5, Section 5-10, eff. 6-16-25; 104-6,  
12 Article 35, Section 35-20, eff. 6-16-25; 104-457, eff.  
13 6-1-26.)

14           Section 15. The Service Use Tax Act is amended by changing  
15 Section 9 as follows:

16           (35 ILCS 110/9)

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

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

1 serviceman for expenses incurred in collecting the tax,  
2 keeping records, preparing and filing returns, remitting the  
3 tax, and supplying data to the Department on request.  
4 Beginning with returns due on or after January 1, 2025, the  
5 vendor's discount allowed in this Section, the Retailers'  
6 Occupation Tax Act, the Service Occupation Tax Act, and the  
7 Use Tax Act, including any local tax administered by the  
8 Department and reported on the same return, shall not exceed  
9 \$1,000 per month in the aggregate. When determining the  
10 discount allowed under this Section, servicemen shall include  
11 the amount of tax that would have been due at the 1% rate but  
12 for the 0% rate imposed under Public Act 102-700. The discount  
13 under this Section is not allowed for the 1.25% portion of  
14 taxes paid on aviation fuel that is subject to the revenue use  
15 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The  
16 discount allowed under this Section is allowed only for  
17 returns that are filed in the manner required by this Act. The  
18 Department may disallow the discount for servicemen whose  
19 certificate of registration is revoked at the time the return  
20 is filed, but only if the Department's decision to revoke the  
21 certificate of registration has become final. A serviceman  
22 need not remit that part of any tax collected by him to the  
23 extent that he is required to pay and does pay the tax imposed  
24 by the Service Occupation Tax Act with respect to his sale of  
25 service involving the incidental transfer by him of the same  
26 property.

1           Except as provided hereinafter in this Section, on or  
2 before the twentieth day of each calendar month, such  
3 serviceman shall file a return for the preceding calendar  
4 month in accordance with reasonable Rules and Regulations to  
5 be promulgated by the Department. Such return shall be filed  
6 on a form prescribed by the Department and shall contain such  
7 information as the Department may reasonably require. The  
8 return shall include the gross receipts which were received  
9 during the preceding calendar month or quarter on the  
10 following items upon which tax would have been due but for the  
11 0% rate imposed under Public Act 102-700: (i) 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, and food that  
15 has been prepared for immediate consumption); and (ii) food  
16 prepared for immediate consumption and transferred incident to  
17 a sale of service subject to this Act or the Service Occupation  
18 Tax Act by an entity licensed under the Hospital Licensing  
19 Act, the Nursing Home Care Act, the Assisted Living and Shared  
20 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the  
21 Specialized Mental Health Rehabilitation Act of 2013, or the  
22 Child Care Act of 1969, or an entity that holds a permit issued  
23 pursuant to the Life Care Facilities Act. The return shall  
24 also include the amount of tax that would have been due on the  
25 items listed in the previous sentence but for the 0% rate  
26 imposed under Public Act 102-700.

1           In the case of leases, except as otherwise provided in  
2 this Act, the lessor, in collecting the tax, may collect for  
3 each tax return period only the tax applicable to that part of  
4 the selling price actually received during such tax return  
5 period.

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

13           The Department may require returns to be filed on a  
14 quarterly basis. If so required, a return for each calendar  
15 quarter shall be filed on or before the twentieth day of the  
16 calendar month following the end of such calendar quarter. The  
17 taxpayer shall also file a return with the Department for each  
18 of the first 2 ~~two~~ months of each calendar quarter, on or  
19 before the twentieth day of the following calendar month,  
20 stating:

- 21           1. The name of the seller;
- 22           2. The address of the principal place of business from  
23           which he engages in business as a serviceman in this  
24           State;
- 25           3. The total amount of taxable receipts received by  
26           him during the preceding calendar month, including

1 receipts from charge and time sales, but less all  
2 deductions allowed by law;

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

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

20 If the serviceman is otherwise required to file a monthly  
21 return and if the serviceman's average monthly tax liability  
22 to the Department does not exceed \$200, the Department may  
23 authorize his returns to be filed on a quarter annual basis,  
24 with the return for January, February, and March of a given  
25 year being due by April 20 of such year; with the return for  
26 April, May, and June of a given year being due by July 20 of

1 such year; with the return for July, August, and September of a  
2 given year being due by October 20 of such year, and with the  
3 return for October, November, and December of a given year  
4 being due by January 20 of the following year.

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

11 Such quarter annual and annual returns, as to form and  
12 substance, shall be subject to the same requirements as  
13 monthly returns.

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

21 Where a serviceman collects the tax with respect to the  
22 selling price of property which he sells and the purchaser  
23 thereafter returns such property and the serviceman refunds  
24 the selling price thereof to the purchaser, such serviceman  
25 shall also refund, to the purchaser, the tax so collected from  
26 the purchaser. When filing his return for the period in which

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

12 Any serviceman filing a return hereunder shall also  
13 include the total tax upon the selling price of tangible  
14 personal property purchased for use by him as an incident to a  
15 sale of service, and such serviceman shall remit the amount of  
16 such tax to the Department when filing such return.

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

23 Where the serviceman has more than one business registered  
24 with the Department under separate registration hereunder,  
25 such serviceman shall not file each return that is due as a  
26 single return covering all such registered businesses, but

1 shall file separate returns for each such registered business.

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

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

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

1 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
2 U.S.C. 47133 are binding on the State.

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

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

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

1 monthly revenues deposited into the fund, excluding payments  
2 made pursuant to this paragraph.

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

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

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

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

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

8	Fiscal Year	Total Deposit
9	1993	\$0
10	1994	53,000,000
11	1995	58,000,000
12	1996	61,000,000
13	1997	64,000,000
14	1998	68,000,000
15	1999	71,000,000
16	2000	75,000,000
17	2001	80,000,000
18	2002	93,000,000
19	2003	99,000,000
20	2004	103,000,000
21	2005	108,000,000
22	2006	113,000,000
23	2007	119,000,000
24	2008	126,000,000
25	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, pursuant to the preceding paragraphs or in  
21 any amendments to this Section hereafter enacted, beginning on  
22 the first day of the first calendar month to occur on or after  
23 August 26, 2014 (the effective date of Public Act 98-1098),  
24 each month, from the collections made under Section 9 of the  
25 Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of  
26 the Service Occupation Tax Act, and Section 3 of the

1 Retailers' Occupation Tax Act, the Department shall pay into  
2 the Tax Compliance and Administration Fund, to be used,  
3 subject to appropriation, to fund additional auditors and  
4 compliance personnel at the Department of Revenue, an amount  
5 equal to 1/12 of 5% of 80% of the cash receipts collected  
6 during the preceding fiscal year by the Audit Bureau of the  
7 Department under the Use Tax Act, the Service Use Tax Act, the  
8 Service Occupation Tax Act, the Retailers' Occupation Tax Act,  
9 and associated local occupation and use taxes administered by  
10 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 Energy Infrastructure 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 Road Fund the amount  
20 estimated to represent 80% of the net revenue realized from  
21 the taxes imposed on motor fuel and gasohol. As used in this  
22 paragraph "motor fuel" has the meaning given to that term in  
23 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the  
24 meaning given to that term in Section 3-40 of the Use Tax Act.

25 Until July 1, 2025, of the remainder of the moneys  
26 received by the Department pursuant to this Act, 75% thereof

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

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

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

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

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

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

1 certificate of registration is revoked at the time the return  
2 is filed, but only if the Department's decision to revoke the  
3 certificate of registration has become final. A serviceman  
4 need not remit that part of any tax collected by him to the  
5 extent that he is required to pay and does pay the tax imposed  
6 by the Service Occupation Tax Act with respect to his sale of  
7 service involving the incidental transfer by him of the same  
8 property.

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

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

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

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

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

1 before the twentieth day of the following calendar month,  
2 stating:

3 1. The name of the seller;

4 2. The address of the principal place of business from  
5 which he engages in business as a serviceman in this  
6 State;

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

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

13 5. The amount of tax due;

14 5-5. The signature of the taxpayer; and

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

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

1 and shall make all aviation fuel tax payments by electronic  
2 means in the manner and form required by the Department. For  
3 purposes of this Section, "aviation fuel" means jet fuel and  
4 aviation gasoline.

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

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

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

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

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

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

1 requirements of this Section.

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

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

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

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

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

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

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

25 If experience indicates such action to be practicable, the  
26 Department may prescribe and furnish a combination or joint

1 return which will enable servicemen, who are required to file  
2 returns hereunder and also under the Service Occupation Tax  
3 Act, to furnish all the return information required by both  
4 Acts on the one form.

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

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

14 Beginning January 1, 1990, each month the Department shall  
15 pay into the State and Local Sales Tax Reform Fund 20% of the  
16 net revenue realized for the preceding month from the 6.25%  
17 general rate on transfers of tangible personal property, other  
18 than (i) tangible personal property which is purchased outside  
19 Illinois at retail from a retailer and which is titled or  
20 registered by an agency of this State's government and (ii)  
21 aviation fuel sold on or after December 1, 2019. This  
22 exception for aviation fuel only applies for so long as the  
23 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
24 47133 are binding on the State.

25 For aviation fuel sold on or after December 1, 2019, each  
26 month the Department shall pay into the State Aviation Program

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

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

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

22 Beginning July 1, 2013, each month the Department shall  
23 pay into the Underground Storage Tank Fund from the proceeds  
24 collected under this Act, the Use Tax Act, the Service  
25 Occupation Tax Act, and the Retailers' Occupation Tax Act an  
26 amount equal to the average monthly deficit in the Underground

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

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

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

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

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

1 deposited into the Build Illinois Fund are subject to the  
2 pledge, claim and charge set forth in Section 12 of the Build  
3 Illinois Bond Act.

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

16	Fiscal Year	Total Deposit
17	1993	\$0
18	1994	53,000,000
19	1995	58,000,000
20	1996	61,000,000
21	1997	64,000,000
22	1998	68,000,000
23	1999	71,000,000
24	2000	75,000,000
25	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	300,000,000
21	2022	300,000,000
22	2023	300,000,000
23	2024	300,000,000
24	2025	300,000,000
25	2026	300,000,000
26	2027	375,000,000

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

10 and

11 each fiscal year

12 thereafter that bonds

13 are outstanding under

14 Section 13.2 of the

15 Metropolitan Pier and

16 Exposition Authority Act,

17 but not after fiscal year 2060.

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

1 shall be deposited into the McCormick Place Expansion Project  
2 Fund, until the full amount requested for the fiscal year, but  
3 not in excess of the amount specified above as "Total  
4 Deposit", has been deposited.

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

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

26 Subject to payment of amounts into the Build Illinois

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

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

26 Subject to successful execution and delivery of a

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

21	Fiscal Year.....	Total Deposit
22	2024 .....	\$200,000,000
23	2025 .....	\$206,000,000
24	2026 .....	\$212,200,000
25	2027 .....	\$218,500,000
26	2028 .....	\$225,100,000

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

16           Beginning July 1, 2021 and until July 1, 2022, subject to  
17 the payment of amounts into the State and Local Sales Tax  
18 Reform Fund, the Build Illinois Fund, the McCormick Place  
19 Expansion Project Fund, the Energy Infrastructure Fund, and  
20 the Tax 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 16% of the net revenue  
23 realized from the taxes imposed on motor fuel and gasohol.  
24 Beginning July 1, 2022 and until July 1, 2023, 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 32% of the net revenue  
5 realized from the taxes imposed on motor fuel and gasohol.  
6 Beginning July 1, 2023 and until July 1, 2024, 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 48% of the net revenue  
13 realized from the taxes imposed on motor fuel and gasohol.  
14 Beginning July 1, 2024 and until July 1, 2026, 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 64% of the net revenue  
21 realized from the taxes imposed on motor fuel and gasohol.  
22 Beginning on July 1, 2026, subject to the payment of amounts  
23 into the State and Local Sales Tax Reform Fund, the Build  
24 Illinois Fund, the McCormick Place Expansion Project Fund, the  
25 Illinois Tax Increment Fund, and the Tax Compliance and  
26 Administration Fund as provided in this Section, the

1 Department shall pay each month into the Public Transportation  
2 Fund and the Downstate Public Transportation Fund the amount  
3 estimated to represent 80% of the net revenue realized from  
4 the taxes imposed on motor fuel and gasohol. Those moneys  
5 shall be apportioned as follows: 85% into the Public  
6 Transportation Fund, 10% ~~and 15%~~ into the Downstate Public  
7 Transportation Fund, and 5% into the Local Road Use Fund, a  
8 special fund created in the State treasury. As used in this  
9 paragraph "motor fuel" has the meaning given to that term in  
10 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the  
11 meaning given to that term in Section 3-40 of the Use Tax Act.

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

23 As soon as possible after the first day of each month, upon  
24 certification of the Department of Revenue, the Comptroller  
25 shall order transferred and the Treasurer shall transfer from  
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

1 equal to 1.7% of 80% of the net revenue realized under this Act  
2 for the second preceding month. Beginning April 1, 2000, this  
3 transfer is no longer required and shall not be made.

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

8 (Source: P.A. 103-363, eff. 7-28-23; 103-592, Article 75,  
9 Section 75-10, eff. 1-1-25; 103-592, Article 110, Section  
10 110-10, eff. 6-7-24; 104-6, Article 5, Section 5-15, eff.  
11 6-16-25; 104-6, Article 35, Section 35-25, eff. 6-16-25;  
12 104-417, eff. 8-15-25; 104-457, eff. 6-1-26; revised 1-12-26.)

13 Section 20. The Service Occupation Tax Act is amended by  
14 changing Section 9 as follows:

15 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

1 preparing and filing returns, remitting the tax, and supplying  
2 data to the Department on request. On and after January 1,  
3 2026, a certified service provider, as defined in the Leveling  
4 the Playing Field for Illinois Retail Act, filing the return  
5 under this Section on behalf of a serviceman maintaining a  
6 place of business in this State shall, at the time of such  
7 return, pay to the Department the amount of tax imposed by this  
8 Act less a discount of 1.75%, not to exceed \$1,000 ~~\$1000~~ per  
9 month as provided in this Section. A serviceman maintaining a  
10 place of business in this State using a certified service  
11 provider to file a return on its behalf, as provided in the  
12 Leveling the Playing Field for Illinois Retail Act, is not  
13 eligible for the discount. Beginning with returns due on or  
14 after January 1, 2025, the vendor's discount allowed in this  
15 Section, the Retailers' Occupation Tax Act, the Use Tax Act,  
16 and the Service Use Tax Act, including any local tax  
17 administered by the Department and reported on the same  
18 return, shall not exceed \$1,000 per month in the aggregate.  
19 When determining the discount allowed under this Section,  
20 servicemen shall include the amount of tax that would have  
21 been due at the 1% rate but for the 0% rate imposed under  
22 Public Act 102-700. The discount under this Section is not  
23 allowed for the 1.25% portion of taxes paid on aviation fuel  
24 that is subject to the revenue use requirements of 49 U.S.C.  
25 47107(b) and 49 U.S.C. 47133. The discount allowed under this  
26 Section is allowed only for returns that are filed in the

1 manner required by this Act. The Department may disallow the  
2 discount for servicemen whose certificate of registration is  
3 revoked at the time the return is filed, but only if the  
4 Department's decision to revoke the certificate of  
5 registration has become final.

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

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

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

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

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

4 1. The name of the seller;

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

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

15 5-5. The signature of the taxpayer; and

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

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

1 sales of service shall file all aviation fuel tax returns and  
2 shall make all aviation fuel tax payments by electronic means  
3 in the manner and form required by the Department. For  
4 purposes of this Section, "aviation fuel" means jet fuel and  
5 aviation gasoline.

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

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

15 Prior to October 1, 2003, and on and after September 1,  
16 2004 a serviceman may accept a Manufacturer's Purchase Credit  
17 certification from a purchaser in satisfaction of Service Use  
18 Tax as provided in Section 3-70 of the Service Use Tax Act if  
19 the purchaser provides the appropriate documentation as  
20 required by Section 3-70 of the Service Use Tax Act. A  
21 Manufacturer's Purchase Credit certification, accepted prior  
22 to October 1, 2003 or on or after September 1, 2004 by a  
23 serviceman as provided in Section 3-70 of the Service Use Tax  
24 Act, may be used by that serviceman to satisfy Service  
25 Occupation Tax liability in the amount claimed in the  
26 certification, not to exceed 6.25% of the receipts subject to

1 tax from a qualifying purchase. A Manufacturer's Purchase  
2 Credit reported on any original or amended return filed under  
3 this Act after October 20, 2003 for reporting periods prior to  
4 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
5 Credit reported on annual returns due on or after January 1,  
6 2005 will be disallowed for periods prior to September 1,  
7 2004. No Manufacturer's Purchase Credit may be used after  
8 September 30, 2003 through August 31, 2004 to satisfy any tax  
9 liability imposed under this Act, including any audit  
10 liability.

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

1 that the aviation fuel sold by the serviceman and for which a  
2 sustainable aviation fuel purchase credit was earned meets the  
3 definition of sustainable aviation fuel under Section 3-72 of  
4 the Service Use Tax Act. The documentation must include detail  
5 sufficient for the Department to determine the number of  
6 gallons of sustainable aviation fuel sold.

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

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

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

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a serviceman may file his return, in the  
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under  
2 this Act, such serviceman shall file a final return under this  
3 Act with the Department not more than one month after  
4 discontinuing such business.

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

1 amount set forth in subsection (b) of Section 2505-210 of the  
2 Department of Revenue Law shall make all payments required by  
3 rules of the Department by electronic funds transfer.

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

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

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

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

19 Where a serviceman collects the tax with respect to the  
20 selling price of tangible personal property which he sells and  
21 the purchaser thereafter returns such tangible personal  
22 property and the serviceman refunds the selling price thereof  
23 to the purchaser, such serviceman shall also refund, to the  
24 purchaser, the tax so collected from the purchaser. When  
25 filing his return for the period in which he refunds such tax  
26 to the purchaser, the serviceman may deduct the amount of the

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

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 Retailers' Occupation Tax  
14 Act, the Use Tax Act, or the Service Use Tax Act, to furnish  
15 all the return information required by all said Acts on the one  
16 form.

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

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

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

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

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

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

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

1 binding on the State.

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

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

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 Use Tax  
2 Act, and the Retailers' Occupation Tax Act an amount equal to  
3 the average monthly deficit in the Underground Storage Tank  
4 Fund during the prior year, as certified annually by the  
5 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 Use Tax Act, and the Retailers'  
8 Occupation Tax Act shall not exceed \$18,000,000 in any State  
9 fiscal year. As used in this paragraph, the "average monthly  
10 deficit" shall be equal to the difference between the average  
11 monthly claims for payment by the fund and the average monthly  
12 revenues deposited into the fund, excluding payments made  
13 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, the Service  
16 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,  
17 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 Account in  
15 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 Build Illinois Fund, and the McCormick Place  
10 Expansion Project Fund pursuant to the preceding paragraphs or  
11 in any amendments thereto hereafter enacted, for aviation fuel  
12 sold on or after December 1, 2019, the Department shall each  
13 month deposit into the Aviation Fuel Sales Tax Refund Fund an  
14 amount estimated by the Department to be required for refunds  
15 of the 80% portion of the tax on aviation fuel under this Act.  
16 The Department shall only deposit moneys into the Aviation  
17 Fuel Sales Tax Refund Fund under this paragraph for so long as  
18 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
19 U.S.C. 47133 are binding on the State.

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

1 price of tangible personal property.

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

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

1 Section 2-3 of the Downstate Public Transportation Act.

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

23	Fiscal Year.....	Total Deposit
24	2024 .....	\$200,000,000
25	2025 .....	\$206,000,000
26	2026 .....	\$212,200,000

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

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

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

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

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

23       The Department may, upon separate written notice to a  
24 taxpayer, require the taxpayer to prepare and file with the  
25 Department on a form prescribed by the Department within not  
26 less than 60 days after receipt of the notice an annual

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

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

23 (i) Until January 1, 1994, the taxpayer shall be  
24 liable for a penalty equal to 1/6 of 1% of the tax due from  
25 such taxpayer under this Act during the period to be  
26 covered by the annual return for each month or fraction of

1 a month until such return is filed as required, the  
2 penalty to be assessed and collected in the same manner as  
3 any other penalty provided for in this Act.

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

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

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

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount  
2 paid out during that month as refunds to taxpayers for  
3 overpayment of liability.

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

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

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

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

1 preparing and filing returns, remitting the tax, and supplying  
2 data to the Department on request. On and after January 1,  
3 2026, a certified service provider, as defined in the Leveling  
4 the Playing Field for Illinois Retail Act, filing the return  
5 under this Section on behalf of a serviceman maintaining a  
6 place of business in this State shall, at the time of such  
7 return, pay to the Department the amount of tax imposed by this  
8 Act less a discount of 1.75%, not to exceed \$1,000 per month as  
9 provided in this Section. A serviceman maintaining a place of  
10 business in this State using a certified service provider to  
11 file a return on its behalf, as provided in the Leveling the  
12 Playing Field for Illinois Retail Act, is not eligible for the  
13 discount. Beginning with returns due on or after January 1,  
14 2025, the vendor's discount allowed in this Section, the  
15 Retailers' Occupation Tax Act, the Use Tax Act, and the  
16 Service Use Tax Act, including any local tax administered by  
17 the Department and reported on the same return, shall not  
18 exceed \$1,000 per month in the aggregate. When determining the  
19 discount allowed under this Section, servicemen shall include  
20 the amount of tax that would have been due at the 1% rate but  
21 for the 0% rate imposed under Public Act 102-700. The discount  
22 under this Section is not allowed for the 1.25% portion of  
23 taxes paid on aviation fuel that is subject to the revenue use  
24 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The  
25 discount allowed under this Section is allowed only for  
26 returns that are filed in the manner required by this Act. The

1 Department may disallow the discount for servicemen 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.

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

13 Except as provided hereinafter in this Section, on or  
14 before the twentieth day of each calendar month, such  
15 serviceman shall file a return for the preceding calendar  
16 month in accordance with reasonable rules and regulations to  
17 be promulgated by the Department of Revenue. Such return shall  
18 be filed on a form prescribed by the Department and shall  
19 contain such information as the Department may reasonably  
20 require. The return shall include the gross receipts which  
21 were received during the preceding calendar month or quarter  
22 on the following items upon which tax would have been due but  
23 for the 0% rate imposed under Public Act 102-700: (i) food for  
24 human consumption that is to be consumed off the premises  
25 where it is sold (other than alcoholic beverages, food  
26 consisting of or infused with adult use cannabis, soft drinks,

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

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

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

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

3 2. The address of the principal place of business from  
4 which he engages in business as a serviceman in this  
5 State;

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

10 4. The amount of credit provided in Section 2d of this  
11 Act;

12 5. The amount of tax due;

13 5-5. The signature of the taxpayer; and

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

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

1 in the manner and form required by the Department. For  
2 purposes of this Section, "aviation fuel" means jet fuel and  
3 aviation gasoline.

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

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

13 Prior to October 1, 2003, and on and after September 1,  
14 2004 a serviceman may accept a Manufacturer's Purchase Credit  
15 certification from a purchaser in satisfaction of Service Use  
16 Tax as provided in Section 3-70 of the Service Use Tax Act if  
17 the purchaser provides the appropriate documentation as  
18 required by Section 3-70 of the Service Use Tax Act. A  
19 Manufacturer's Purchase Credit certification, accepted prior  
20 to October 1, 2003 or on or after September 1, 2004 by a  
21 serviceman as provided in Section 3-70 of the Service Use Tax  
22 Act, may be used by that serviceman to satisfy Service  
23 Occupation Tax liability in the amount claimed in the  
24 certification, not to exceed 6.25% of the receipts subject to  
25 tax from a qualifying purchase. A Manufacturer's Purchase  
26 Credit reported on any original or amended return filed under

1 this Act after October 20, 2003 for reporting periods prior to  
2 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
3 Credit reported on annual returns due on or after January 1,  
4 2005 will be disallowed for periods prior to September 1,  
5 2004. No Manufacturer's Purchase Credit may be used after  
6 September 30, 2003 through August 31, 2004 to satisfy any tax  
7 liability imposed under this Act, including any audit  
8 liability.

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

1 definition of sustainable aviation fuel under Section 3-72 of  
2 the Service Use Tax Act. The documentation must include detail  
3 sufficient for the Department to determine the number of  
4 gallons of sustainable aviation fuel sold.

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

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

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

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

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

3 Beginning October 1, 1993, a taxpayer who has an average  
4 monthly tax liability of \$150,000 or more shall make all  
5 payments required by rules of the Department by electronic  
6 funds transfer. Beginning October 1, 1994, a taxpayer who has  
7 an average monthly tax liability of \$100,000 or more shall  
8 make all payments required by rules of the Department by  
9 electronic funds transfer. Beginning October 1, 1995, a  
10 taxpayer who has an average monthly tax liability of \$50,000  
11 or more shall make all payments required by rules of the  
12 Department by electronic funds transfer. Beginning October 1,  
13 2000, a taxpayer who has an annual tax liability of \$200,000 or  
14 more shall make all payments required by rules of the  
15 Department by electronic funds transfer. The term "annual tax  
16 liability" shall be 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. The term "average monthly  
20 tax liability" means 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 divided by 12. Beginning  
24 on October 1, 2002, a taxpayer who has a tax liability in the  
25 amount set forth in subsection (b) of Section 2505-210 of the  
26 Department of Revenue Law shall make all payments required by

1 rules of the Department by electronic funds transfer.

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

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

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

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

17 Where a serviceman collects the tax with respect to the  
18 selling price of tangible personal property which he sells and  
19 the purchaser thereafter returns such tangible personal  
20 property and the serviceman refunds the selling price thereof  
21 to the purchaser, such serviceman shall also refund, to the  
22 purchaser, the tax so collected from the purchaser. When  
23 filing his return for the period in which he refunds such tax  
24 to the purchaser, the serviceman may deduct the amount of the  
25 tax so refunded by him to the purchaser from any other Service  
26 Occupation Tax, Service Use Tax, Retailers' Occupation Tax, or

1 Use Tax which such serviceman may be required to pay or remit  
2 to the Department, as shown by such return, provided that the  
3 amount of the tax to be deducted shall previously have been  
4 remitted to the Department by such serviceman. If the  
5 serviceman shall not previously have remitted the amount of  
6 such tax to the Department, he shall be entitled to no  
7 deduction hereunder upon refunding such tax to the purchaser.

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

15 Where the serviceman has more than one business registered  
16 with the Department under separate registrations hereunder,  
17 such serviceman shall file separate returns for each  
18 registered business.

19 The net revenue realized at the 15% rate under either  
20 Section 4 or Section 5 of the Retailers' Occupation Tax Act, as  
21 incorporated into this Act by Section 12, shall be deposited  
22 as follows: (i) notwithstanding the provisions of this Section  
23 to the contrary, the net revenue realized from the portion of  
24 the rate in excess of 5% shall be deposited into the State and  
25 Local Sales Tax Reform Fund; and (ii) the net revenue realized  
26 from the 5% portion of the rate shall be deposited as provided

1 in this Section for the 5% portion of the 6.25% general rate  
2 imposed under this Act.

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

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

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

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

26 For aviation fuel sold on or after December 1, 2019, each

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

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

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, 2013, each month the Department shall  
24 pay into the Underground Storage Tank Fund from the proceeds  
25 collected under this Act, the Use Tax Act, the Service Use Tax  
26 Act, and the Retailers' Occupation Tax Act an amount equal to

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

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

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

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

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

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

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

17	Fiscal Year	Total Deposit
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	300,000,000
22	2022	300,000,000
23	2023	300,000,000
24	2024	300,000,000
25	2025	300,000,000
26	2026	300,000,000

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

11 and

12 each fiscal year

13 thereafter that bonds

14 are outstanding under

15 Section 13.2 of the

16 Metropolitan Pier and

17 Exposition Authority Act,

18 but not after fiscal year 2060.

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

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

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

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

26 Subject to payment of amounts into the Build Illinois

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

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

26 Subject to successful execution and delivery of a

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

21	Fiscal Year.....	Total Deposit
22	2024 .....	\$200,000,000
23	2025 .....	\$206,000,000
24	2026 .....	\$212,200,000
25	2027 .....	\$218,500,000
26	2028 .....	\$225,100,000

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

16           Beginning July 1, 2021 and until July 1, 2022, subject to  
17 the payment of amounts into the County and Mass Transit  
18 District Fund, the Local Government Tax 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 16% of the net revenue realized from  
24 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
25 2022 and until July 1, 2023, subject to the payment of amounts  
26 into the County and Mass Transit District Fund, the Local

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

1 McCormick Place Expansion Project Fund, the Illinois Tax  
2 Increment Fund, and the Tax Compliance and Administration Fund  
3 as provided in this Section, the Department shall pay each  
4 month into the Public Transportation Fund and the Downstate  
5 Public Transportation Fund the amount estimated to represent  
6 80% of the net revenue realized from the taxes imposed on motor  
7 fuel and gasohol. Those moneys shall be apportioned as  
8 follows: 85% into the Public Transportation Fund, 10% and 15%  
9 into the Downstate Public Transportation Fund, and 5% into the  
10 Local Road Use Fund, a special fund created in the State  
11 treasury. As used in this paragraph "motor fuel" has the  
12 meaning given to that term in Section 1.1 of the Motor Fuel Tax  
13 Law, and "gasohol" has the meaning given to that term in  
14 Section 3-40 of the Use Tax Act.

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

26 The Department may, upon separate written notice to a

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

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

26 (i) Until January 1, 1994, the taxpayer shall be

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

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

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

18          The foregoing portion of this Section concerning the  
19          filing of an annual information return shall not apply to a  
20          serviceman who is not required to file an income tax return  
21          with the United States Government.

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

1 for the second preceding month. Beginning April 1, 2000, this  
2 transfer is no longer required and shall not be made.

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

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

15 (Source: P.A. 103-9, eff. 6-7-23; 103-363, eff. 7-28-23;  
16 103-592, eff. 6-7-24; 103-605, eff. 7-1-24; 104-6, Article 5,  
17 Section 5-20, eff. 6-16-25; 104-6, Article 25, Section 25-15,  
18 eff. 6-16-25; 104-6, Article 35, Section 35-30, eff. 6-16-25;  
19 104-457, eff. 6-1-26.)

20 Section 25. The Retailers' Occupation Tax Act is amended  
21 by changing Section 3 as follows:

22 (35 ILCS 120/3)

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

24 Sec. 3. Except as provided in this Section, on or before

1 the twentieth day of each calendar month, every person engaged  
2 in the business of selling, which, on and after January 1,  
3 2025, includes leasing, tangible personal property at retail  
4 in this State during the preceding calendar month shall file a  
5 return with the Department, stating:

6 1. The name of the seller;

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

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

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

22 5. Deductions allowed by law;

23 6. Gross receipts which were received by him during  
24 the preceding calendar month or quarter and upon the basis  
25 of which the tax is imposed, including gross receipts on  
26 food for human consumption that is to be consumed off the

1 premises where it is sold (other than alcoholic beverages,  
2 food consisting of or infused with adult use cannabis,  
3 soft drinks, and food that has been prepared for immediate  
4 consumption) which were received during the preceding  
5 calendar month or quarter and upon which tax would have  
6 been due but for the 0% rate imposed under Public Act  
7 102-700;

8 7. The amount of credit provided in Section 2d of this  
9 Act;

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

17 9. The signature of the taxpayer; and

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

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

24 On and after January 1, 2018, except for returns required  
25 to be filed prior to January 1, 2023 for motor vehicles,  
26 watercraft, aircraft, and trailers that are required to be

1 registered with an agency of this State, with respect to  
2 retailers whose annual gross receipts average \$20,000 or more,  
3 all returns required to be filed pursuant to this Act shall be  
4 filed electronically. On and after January 1, 2023, with  
5 respect to retailers whose annual gross receipts average  
6 \$20,000 or more, all returns required to be filed pursuant to  
7 this Act, including, but not limited to, returns for motor  
8 vehicles, watercraft, aircraft, and trailers that are required  
9 to be registered with an agency of this State, shall be filed  
10 electronically. Retailers who demonstrate that they do not  
11 have access to the Internet or demonstrate hardship in filing  
12 electronically may petition the Department to waive the  
13 electronic filing requirement.

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

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

21 Prior to October 1, 2003 and on and after September 1,  
22 2004, a retailer may accept a Manufacturer's Purchase Credit  
23 certification from a purchaser in satisfaction of Use Tax as  
24 provided in Section 3-85 of the Use Tax Act if the purchaser  
25 provides the appropriate documentation as required by Section  
26 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit

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

16 Beginning on July 1, 2023 and through December 31, 2032, a  
17 retailer may accept a Sustainable Aviation Fuel Purchase  
18 Credit certification from an air common carrier-purchaser in  
19 satisfaction of Use Tax on aviation fuel as provided in  
20 Section 3-87 of the Use Tax Act if the purchaser provides the  
21 appropriate documentation as required by Section 3-87 of the  
22 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit  
23 certification accepted by a retailer in accordance with this  
24 paragraph may be used by that retailer to satisfy Retailers'  
25 Occupation Tax liability (but not in satisfaction of penalty  
26 or interest) in the amount claimed in the certification, not

1 to exceed 6.25% of the receipts subject to tax from a sale of  
2 aviation fuel. In addition, for a sale of aviation fuel to  
3 qualify to earn the Sustainable Aviation Fuel Purchase Credit,  
4 retailers must retain in their books and records a  
5 certification from the producer of the aviation fuel that the  
6 aviation fuel sold by the retailer and for which a sustainable  
7 aviation fuel purchase credit was earned meets the definition  
8 of sustainable aviation fuel under Section 3-87 of the Use Tax  
9 Act. The documentation must include detail sufficient for the  
10 Department to determine the number of gallons of sustainable  
11 aviation fuel sold.

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

19 1. The name of the seller;

20 2. The address of the principal place of business from  
21 which he engages in the business of selling tangible  
22 personal property at retail in this State;

23 3. The total amount of taxable receipts received by  
24 him during the preceding calendar month from sales of  
25 tangible personal property by him during such preceding  
26 calendar month, including receipts from charge and time

1 sales, but less all deductions allowed by law;

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

4 5. The amount of tax due; and

5 6. Such other reasonable information as the Department  
6 may require.

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

19 Beginning on October 1, 2003, any person who is not a  
20 licensed distributor, importing distributor, or manufacturer,  
21 as defined in the Liquor Control Act of 1934, but is engaged in  
22 the business of selling, at retail, alcoholic liquor shall  
23 file a statement with the Department of Revenue, in a format  
24 and at a time prescribed by the Department, showing the total  
25 amount paid for alcoholic liquor purchased during the  
26 preceding month and such other information as is reasonably

1 required by the Department. The Department may adopt rules to  
2 require that this statement be filed in an electronic or  
3 telephonic format. Such rules may provide for exceptions from  
4 the filing requirements of this paragraph. For the purposes of  
5 this paragraph, the term "alcoholic liquor" shall have the  
6 meaning prescribed in the Liquor Control Act of 1934.

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

1 the method by which the distributor, importing distributor, or  
2 manufacturer will provide the sales information. If the  
3 retailer is unable to receive the sales information by  
4 electronic means, the distributor, importing distributor, or  
5 manufacturer shall furnish the sales information by personal  
6 delivery or by mail. For purposes of this paragraph, the term  
7 "electronic means" includes, but is not limited to, the use of  
8 a secure Internet website, e-mail, or facsimile.

9 If a total amount of less than \$1 is payable, refundable or  
10 creditable, such amount shall be disregarded if it is less  
11 than 50 cents and shall be increased to \$1 if it is 50 cents or  
12 more.

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

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

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

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

22 Any taxpayer not required to make payments by electronic  
23 funds transfer may make payments by electronic funds transfer  
24 with the permission of the Department.

25 All taxpayers required to make payment by electronic funds  
26 transfer and any taxpayers authorized to voluntarily make

1 payments by electronic funds transfer shall make those  
2 payments in the manner authorized by the Department.

3 The Department shall adopt such rules as are necessary to  
4 effectuate a program of electronic funds transfer and the  
5 requirements of this Section.

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

13 If the retailer is otherwise required to file a monthly  
14 return and if the retailer's average monthly tax liability to  
15 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 retailer is otherwise required to file a monthly or  
25 quarterly return and if the retailer's average monthly tax  
26 liability with 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 retailer may file his return, in the  
9 case of any retailer who ceases to engage in a kind of business  
10 which makes him responsible for filing returns under this Act,  
11 such retailer shall file a final return under this Act with the  
12 Department not more than one month after discontinuing such  
13 business.

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

20 In addition, with respect to motor vehicles, watercraft,  
21 aircraft, and trailers that are required to be registered with  
22 an agency of this State, except as otherwise provided in this  
23 Section, every retailer selling this kind of tangible personal  
24 property shall file, with the Department, upon a form to be  
25 prescribed and supplied by the Department, a separate return  
26 for each such item of tangible personal property which the

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

18 In addition, with respect to motor vehicles, watercraft,  
19 aircraft, and trailers that are required to be registered with  
20 an agency of this State, every person who is engaged in the  
21 business of leasing or renting such items and who, in  
22 connection with such business, sells any such item to a  
23 retailer for the purpose of resale is, notwithstanding any  
24 other provision of this Section to the contrary, authorized to  
25 meet the return-filing requirement of this Act by reporting  
26 the transfer of all the aircraft, watercraft, motor vehicles,

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

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

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

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

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

1 require.

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

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

1           No retailer's failure or refusal to remit tax under this  
2 Act precludes a user, who has paid the proper tax to the  
3 retailer, from obtaining his certificate of title or other  
4 evidence of title or registration (if titling or registration  
5 is required) upon satisfying the Department that such user has  
6 paid the proper tax (if tax is due) to the retailer. The  
7 Department shall adopt appropriate rules to carry out the  
8 mandate of this paragraph.

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

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

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

25           Where the seller is a corporation, the return filed on  
26 behalf of such corporation shall be signed by the president,

1 vice-president, secretary, or treasurer or by the properly  
2 accredited agent of such corporation.

3 Where the seller is a limited liability company, the  
4 return filed on behalf of the limited liability company shall  
5 be signed by a manager, member, or properly accredited agent  
6 of the limited liability company.

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

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

1 during the month. The discount allowed under this Section is  
2 allowed only for returns that are filed in the manner required  
3 by this Act. The Department may disallow the discount for  
4 retailers whose certificate of registration is revoked at the  
5 time the return is filed, but only if the Department's  
6 decision to revoke the certificate of registration has become  
7 final.

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

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

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

1 On and after October 1, 2000, once applicable, the requirement  
2 of the making of quarter monthly payments to the Department by  
3 taxpayers having an average monthly tax liability of \$20,000  
4 or more as determined in the manner provided above 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 0% in Public Act 102-700 on food for human consumption that is  
23 to be 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, and food that has been prepared for  
26 immediate consumption) had not occurred. For quarter monthly

1 payments due under this paragraph on or after July 1, 2023 and  
2 through June 30, 2024, "25% of the taxpayer's liability for  
3 the same calendar month of the preceding year" shall be  
4 determined as if the rate reduction to 0% in Public Act 102-700  
5 had not occurred. Quarter monthly payment status shall be  
6 determined under this paragraph as if the rate reduction to  
7 1.25% in Public Act 102-700 on sales tax holiday items had not  
8 occurred. For quarter monthly payments due on or after July 1,  
9 2023 and through June 30, 2024, "25% of the taxpayer's  
10 liability for the same calendar month of the preceding year"  
11 shall be determined as if the rate reduction to 1.25% in Public  
12 Act 102-700 on sales tax holiday items had not occurred. If any  
13 such quarter monthly payment is not paid at the time or in the  
14 amount required by this Section, then the taxpayer shall be  
15 liable for penalties and interest on the difference between  
16 the minimum amount due as a payment and the amount of such  
17 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 The provisions of this paragraph apply before October 1,  
26 2001. Without regard to whether a taxpayer is required to make

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

1 Department pursuant to this paragraph shall continue until  
2 such taxpayer's average monthly prepaid tax collections during  
3 the preceding 2 complete calendar quarters is \$25,000 or less.  
4 If any such quarter monthly payment is not paid at the time or  
5 in the amount required, the taxpayer shall be liable for  
6 penalties and interest on such difference, except insofar as  
7 the taxpayer has previously made payments for that month in  
8 excess of the minimum payments previously due.

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

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

13 If any payment provided for in this Section exceeds the  
14 taxpayer's liabilities under this Act, the Use Tax Act, the  
15 Service Occupation Tax Act, and the Service Use Tax Act, as  
16 shown on an original monthly return, the Department shall, if  
17 requested by the taxpayer, issue to the taxpayer a credit  
18 memorandum no later than 30 days after the date of payment. The  
19 credit evidenced by such credit memorandum may be assigned by  
20 the taxpayer to a similar taxpayer under this Act, the Use Tax  
21 Act, the Service Occupation Tax Act, or the Service Use Tax  
22 Act, in accordance with reasonable rules and regulations to be  
23 prescribed by the Department. If no such request is made, the  
24 taxpayer may credit such excess payment against tax liability  
25 subsequently to be remitted to the Department under this Act,  
26 the Use Tax Act, the Service Occupation Tax Act, or the Service

1 Use Tax Act, in accordance with reasonable rules and  
2 regulations prescribed by the Department. If the Department  
3 subsequently determined that all or any part of the credit  
4 taken was not actually due to the taxpayer, the taxpayer's  
5 vendor's discount shall be reduced, if necessary, to reflect  
6 the difference between the credit taken and that actually due,  
7 and that taxpayer shall be liable for penalties and interest  
8 on such difference.

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

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

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

1 this Act.

2 Beginning January 1, 1990, each month the Department shall  
3 pay into the County and Mass Transit District Fund, a special  
4 fund in the State treasury which is hereby created, 4% of the  
5 net revenue realized for the preceding month from the 6.25%  
6 general rate other than aviation fuel sold on or after  
7 December 1, 2019. This exception for aviation fuel only  
8 applies for so long as the revenue use requirements of 49  
9 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

10 Beginning August 1, 2000, each month the Department shall  
11 pay into the County and Mass Transit District Fund 20% of the  
12 net revenue realized for the preceding month from the 1.25%  
13 rate on the selling price of motor fuel and gasohol. If, in any  
14 month, the tax on sales tax holiday items, as defined in  
15 Section 2-8, is imposed at the rate of 1.25%, then the  
16 Department shall pay 20% of the net revenue realized for that  
17 month from the 1.25% rate on the selling price of sales tax  
18 holiday items into the County and Mass Transit District Fund.

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

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

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

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

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

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

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

1           Beginning July 1, 2015, of the remainder of the moneys  
2 received by the Department under the Use Tax Act, the Service  
3 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
4 month the Department shall deposit \$500,000 into the State  
5 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 this Act,  
14 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
15 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
16 being hereinafter called the "Tax Acts" and such aggregate of  
17 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
18 called the "Tax Act Amount", and (2) the amount transferred to  
19 the Build Illinois Fund from the State and Local Sales Tax  
20 Reform Fund shall be less than the Annual Specified Amount (as  
21 hereinafter defined), an amount equal to the difference shall  
22 be immediately paid into the Build Illinois Fund from other  
23 moneys received by the Department pursuant to the Tax Acts;  
24 the "Annual Specified Amount" means the amounts specified  
25 below for fiscal years 1986 through 1993:

26                           Fiscal Year                           Annual Specified Amount

1	1986	\$54,800,000
2	1987	\$76,650,000
3	1988	\$80,480,000
4	1989	\$88,510,000
5	1990	\$115,330,000
6	1991	\$145,470,000
7	1992	\$182,730,000
8	1993	\$206,520,000;

9 and means the Certified Annual Debt Service Requirement (as  
10 defined in Section 13 of the Build Illinois Bond Act) or the  
11 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
12 each fiscal year thereafter; and further provided, that if on  
13 the last business day of any month the sum of (1) the Tax Act  
14 Amount required to be deposited into the Build Illinois Bond  
15 Account in the Build Illinois Fund during such month and (2)  
16 the amount transferred to the Build Illinois Fund from the  
17 State and Local Sales Tax Reform Fund shall have been less than  
18 1/12 of the Annual Specified Amount, an amount equal to the  
19 difference shall be immediately paid into the Build Illinois  
20 Fund from other moneys received by the Department pursuant to  
21 the Tax Acts; and, further provided, that in no event shall the  
22 payments required under the preceding proviso result in  
23 aggregate payments into the Build Illinois Fund pursuant to  
24 this clause (b) for any fiscal year in excess of the greater of  
25 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
26 such fiscal year. The amounts payable into the Build Illinois

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

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

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

18	Fiscal Year	Total Deposit
19	1993	\$0
20	1994	53,000,000
21	1995	58,000,000
22	1996	61,000,000
23	1997	64,000,000
24	1998	68,000,000
25	1999	71,000,000
26	2000	75,000,000

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	300,000,000
22	2022	300,000,000
23	2023	300,000,000
24	2024	300,000,000
25	2025	300,000,000
26	2026	300,000,000

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

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

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

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

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

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

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

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

1 Downstate Public Transportation Act.

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

23	Fiscal Year.....	Total Deposit
24	2024 .....	\$200,000,000
25	2025 .....	\$206,000,000
26	2026 .....	\$212,200,000

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

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

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

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

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

22       The Department may, upon separate written notice to a  
23 taxpayer, require the taxpayer to prepare and file with the  
24 Department on a form prescribed by the Department within not  
25 less than 60 days after receipt of the notice an annual  
26 information return for the tax year specified in the notice.

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

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

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

1 penalty to be assessed and collected in the same manner as  
2 any other penalty provided for in this Act.

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

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

14 The provisions of this Section concerning the filing of an  
15 annual information return do not apply to a retailer who is not  
16 required to file an income tax return with the United States  
17 Government.

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

25 Net revenue realized for a month shall be the revenue  
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for  
2 overpayment of liability.

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

10 Any person who promotes, organizes, or provides retail  
11 selling space for concessionaires or other types of sellers at  
12 the Illinois State Fair, DuQuoin State Fair, county fairs,  
13 local fairs, art shows, flea markets, and similar exhibitions  
14 or events, including any transient merchant as defined by  
15 Section 2 of the Transient Merchant Act of 1987, is required to  
16 file a report with the Department providing the name of the  
17 merchant's business, the name of the person or persons engaged  
18 in merchant's business, the permanent address and Illinois  
19 Retailers Occupation Tax Registration Number of the merchant,  
20 the dates and location of the event, and other reasonable  
21 information that the Department may require. The report must  
22 be filed not later than the 20th day of the month next  
23 following the month during which the event with retail sales  
24 was held. Any person who fails to file a report required by  
25 this Section commits a business offense and is subject to a  
26 fine not to exceed \$250.

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

21 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;  
22 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,  
23 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.  
24 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,  
25 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,  
26 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,

1 eff. 6-16-25; revised 1-12-26.)

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

3 Sec. 3. Except as provided in this Section, on or before  
4 the twentieth day of each calendar month, every person engaged  
5 in the business of selling, which, on and after January 1,  
6 2025, includes leasing, tangible personal property at retail  
7 in this State during the preceding calendar month shall file a  
8 return with the Department, stating:

9 1. The name of the seller;

10 2. His residence address and the address of his  
11 principal place of business and the address of the  
12 principal place of business (if that is a different  
13 address) from which he engages in the business of selling  
14 tangible personal property at retail in this State;

15 3. Total amount of receipts received by him during the  
16 preceding calendar month or quarter, as the case may be,  
17 from sales of tangible personal property, and from  
18 services furnished, by him during such preceding calendar  
19 month or quarter;

20 4. Total amount received by him during the preceding  
21 calendar month or quarter on charge and time sales of  
22 tangible personal property, and from services furnished,  
23 by him prior to the month or quarter for which the return  
24 is filed;

25 5. Deductions allowed by law;

1           6. Gross receipts which were received by him during  
2           the preceding calendar month or quarter and upon the basis  
3           of which the tax is imposed, including gross receipts on  
4           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,  
7           soft drinks, and food that has been prepared for immediate  
8           consumption) which were received during the preceding  
9           calendar month or quarter and upon which tax would have  
10          been due but for the 0% rate imposed under Public Act  
11          102-700;

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

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

21          9. The signature of the taxpayer; and

22          10. Such other reasonable information as the  
23          Department may require.

24          In the case of leases, except as otherwise provided in  
25          this Act, the lessor must remit for each tax return period only  
26          the tax applicable to that part of the selling price actually

1 received during such tax return period.

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

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

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

1 certification from a purchaser in satisfaction of Use Tax as  
2 provided in Section 3-85 of the Use Tax Act if the purchaser  
3 provides the appropriate documentation as required by Section  
4 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
5 certification, accepted by a retailer prior to October 1, 2003  
6 and on and after September 1, 2004 as provided in Section 3-85  
7 of the Use Tax Act, may be used by that retailer to satisfy  
8 Retailers' Occupation Tax liability in the amount claimed in  
9 the certification, not to exceed 6.25% of the receipts subject  
10 to tax from a qualifying purchase. A Manufacturer's Purchase  
11 Credit reported on any original or amended return filed under  
12 this Act after October 20, 2003 for reporting periods prior to  
13 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
14 Credit reported on annual returns due on or after January 1,  
15 2005 will be disallowed for periods prior to September 1,  
16 2004. No Manufacturer's Purchase Credit may be used after  
17 September 30, 2003 through August 31, 2004 to satisfy any tax  
18 liability imposed under this Act, including any audit  
19 liability.

20 Beginning on July 1, 2023 and through December 31, 2032, a  
21 retailer may accept a Sustainable Aviation Fuel Purchase  
22 Credit certification from an air common carrier-purchaser in  
23 satisfaction of Use Tax on aviation fuel as provided in  
24 Section 3-87 of the Use Tax Act if the purchaser provides the  
25 appropriate documentation as required by Section 3-87 of the  
26 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit

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

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

23 1. The name of the seller;

24 2. The address of the principal place of business from  
25 which he engages in the business of selling tangible  
26 personal property at retail in this State;

1           3. The total amount of taxable receipts received by  
2           him during the preceding calendar month from sales of  
3           tangible personal property by him during such preceding  
4           calendar month, including receipts from charge and time  
5           sales, but less all deductions allowed by law;

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

8           5. The amount of tax due; and

9           6. Such other reasonable information as the Department  
10          may require.

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

23          Beginning on October 1, 2003, any person who is not a  
24          licensed distributor, importing distributor, or manufacturer,  
25          as defined in the Liquor Control Act of 1934, but is engaged in  
26          the business of selling, at retail, alcoholic liquor shall

1 file a statement with the Department of Revenue, in a format  
2 and at a time prescribed by the Department, showing the total  
3 amount paid for alcoholic liquor purchased during the  
4 preceding month and such other information as is reasonably  
5 required by the Department. The Department may adopt rules to  
6 require that this statement be filed in an electronic or  
7 telephonic format. Such rules may provide for exceptions from  
8 the filing requirements of this paragraph. For the purposes of  
9 this paragraph, the term "alcoholic liquor" shall have the  
10 meaning prescribed in the Liquor Control Act of 1934.

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

1 total sales of alcoholic liquor to that retailer no later than  
2 the 10th day of the month for the preceding month during which  
3 the transaction occurred. The distributor, importing  
4 distributor, or manufacturer shall notify the retailer as to  
5 the method by which the distributor, importing distributor, or  
6 manufacturer will provide the sales information. If the  
7 retailer is unable to receive the sales information by  
8 electronic means, the distributor, importing distributor, or  
9 manufacturer shall furnish the sales information by personal  
10 delivery or by mail. For purposes of this paragraph, the term  
11 "electronic means" includes, but is not limited to, the use of  
12 a secure Internet website, e-mail, or facsimile.

13 If a total amount of less than \$1 is payable, refundable or  
14 creditable, such amount shall be disregarded if it is less  
15 than 50 cents and shall be increased to \$1 if it is 50 cents or  
16 more.

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

22 Beginning October 1, 1993, a taxpayer who has an average  
23 monthly tax liability of \$150,000 or more shall make all  
24 payments required by rules of the Department by electronic  
25 funds transfer. Beginning October 1, 1994, a taxpayer who has  
26 an average monthly tax liability of \$100,000 or more shall

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

21 Before August 1 of each year beginning in 1993, the  
22 Department shall notify all taxpayers required to make  
23 payments by electronic funds transfer. All taxpayers required  
24 to make payments by electronic funds transfer shall make those  
25 payments for a minimum of one year beginning on October 1.

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer  
2 with the permission of the Department.

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

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

10 Any amount which is required to be shown or reported on any  
11 return or other document under this Act shall, if such amount  
12 is not a whole-dollar amount, be increased to the nearest  
13 whole-dollar amount in any case where the fractional part of a  
14 dollar is 50 cents or more, and decreased to the nearest  
15 whole-dollar amount where the fractional part of a dollar is  
16 less than 50 cents.

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

1 being due by January 20 of the following year.

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

8 Such quarter annual and annual returns, as to form and  
9 substance, shall be subject to the same requirements as  
10 monthly returns.

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

18 Where the same person has more than one business  
19 registered with the Department under separate registrations  
20 under this Act, such person may not file each return that is  
21 due as a single return covering all such registered  
22 businesses, but shall file separate returns for each such  
23 registered 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,  
8 or trailer to another aircraft, watercraft, motor vehicle  
9 retailer, or trailer retailer for the purpose of resale or  
10 (ii) a retailer of aircraft, watercraft, motor vehicles, or  
11 trailers transfers more than one aircraft, watercraft, motor  
12 vehicle, or trailer to a purchaser for use as a qualifying  
13 rolling stock as provided in Section 2-5 of this Act, then that  
14 seller may report the transfer of all aircraft, watercraft,  
15 motor vehicles, or trailers involved in that transaction to  
16 the Department on the same uniform invoice-transaction  
17 reporting return form. For purposes of this Section,  
18 "watercraft" means a Class 2, Class 3, or Class 4 watercraft as  
19 defined in Section 3-2 of the Boat Registration and Safety  
20 Act, a personal watercraft, or any boat equipped with an  
21 inboard motor.

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

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

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

20 The transaction reporting return, in the case of motor  
21 vehicles or trailers that are required to be registered with  
22 an agency of this State, shall be the same document as the  
23 Uniform Invoice referred to in Section 5-402 of the Illinois  
24 Vehicle Code and must show the name and address of the seller;  
25 the name and address of the purchaser; the amount of the  
26 selling price including the amount allowed by the retailer for

1 traded-in property, if any; the amount allowed by the retailer  
2 for the traded-in tangible personal property, if any, to the  
3 extent to which Section 1 of this Act allows an exemption for  
4 the value of traded-in property; the balance payable after  
5 deducting such trade-in allowance from the total selling  
6 price; the amount of tax due from the retailer with respect to  
7 such transaction; the amount of tax collected from the  
8 purchaser by the retailer on such transaction (or satisfactory  
9 evidence that such tax is not due in that particular instance,  
10 if that is claimed to be the fact); the place and date of the  
11 sale; a sufficient identification of the property sold; such  
12 other information as is required in Section 5-402 of the  
13 Illinois Vehicle Code, and such other information as the  
14 Department may reasonably require.

15 The transaction reporting return in the case of watercraft  
16 or aircraft must show the name and address of the seller; the  
17 name and address of the purchaser; the amount of the selling  
18 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, and  
4 such other information as the Department may reasonably  
5 require.

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

18 With each such transaction reporting return, the retailer  
19 shall remit the proper amount of tax due (or shall submit  
20 satisfactory evidence that the sale is not taxable if that is  
21 the case), to the Department or its agents, whereupon the  
22 Department shall issue, in the purchaser's name, a use tax  
23 receipt (or a certificate of exemption if the Department is  
24 satisfied that the particular sale is tax-exempt) which such  
25 purchaser may submit to the agency with which, or State  
26 officer with whom, he must title or register the tangible

1 personal property that is involved (if titling or registration  
2 is required) in support of such purchaser's application for an  
3 Illinois certificate or other evidence of title or  
4 registration to such tangible personal property.

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

13 If the user who would otherwise pay tax to the retailer  
14 wants the transaction reporting return filed and the payment  
15 of the tax or proof of exemption made to the Department before  
16 the retailer is willing to take these actions and such user has  
17 not paid the tax to the retailer, such user may certify to the  
18 fact of such delay by the retailer and may (upon the Department  
19 being satisfied of the truth of such certification) transmit  
20 the information required by the transaction reporting return  
21 and the remittance for tax or proof of exemption directly to  
22 the Department and obtain his tax receipt or exemption  
23 determination, in which event the transaction reporting return  
24 and tax remittance (if a tax payment was required) shall be  
25 credited by the Department to the proper retailer's account  
26 with the Department, but without the vendor's discount

1 provided for in this Section being allowed. When the user pays  
2 the tax directly to the Department, he shall pay the tax in the  
3 same amount and in the same form in which it would be remitted  
4 if the tax had been remitted to the Department by the retailer.

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

21 Refunds made by the seller during the preceding return  
22 period to purchasers, on account of tangible personal property  
23 returned to the seller, shall be allowed as a deduction under  
24 subdivision 5 of his monthly or quarterly return, as the case  
25 may be, in case the seller had theretofore included the  
26 receipts from the sale of such tangible personal property in a

1 return filed by him and had paid the tax imposed by this Act  
2 with respect to such receipts.

3 Where the seller is a corporation, the return filed on  
4 behalf of such corporation shall be signed by the president,  
5 vice-president, secretary, or treasurer or by the properly  
6 accredited agent of such corporation.

7 Where the seller is a limited liability company, the  
8 return filed on behalf of the limited liability company shall  
9 be signed by a manager, member, or properly accredited agent  
10 of the limited liability company.

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

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

1 2025, the vendor's discount allowed under this Section and the  
2 Use Tax Act, including any local tax administered by the  
3 Department and reported on the same transaction return, shall  
4 not exceed \$1,000 per month for all transaction returns filed  
5 during the month. The discount allowed under this Section is  
6 allowed only for returns that are filed in the manner required  
7 by this Act. The Department may disallow the discount for  
8 retailers whose certificate of registration is revoked at the  
9 time the return is filed, but only if the Department's  
10 decision to revoke the certificate of registration has become  
11 final.

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

1 be remitted in accordance with Section 2d of this 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 by  
16 taxpayers having an average monthly tax liability of \$10,000  
17 or more as determined in the manner provided above shall  
18 continue until such taxpayer's average monthly liability to  
19 the Department during the preceding 4 complete calendar  
20 quarters (excluding the month of highest liability and the  
21 month of lowest liability) is less than \$9,000, or until such  
22 taxpayer's average monthly liability to the Department as  
23 computed for each calendar quarter of the 4 preceding complete  
24 calendar quarter period is less than \$10,000. However, if a  
25 taxpayer can show the Department that a substantial change in  
26 the taxpayer's business has occurred which causes the taxpayer

1 to anticipate that his average monthly tax liability for the  
2 reasonably foreseeable future will fall below the \$10,000  
3 threshold stated above, then such taxpayer may petition the  
4 Department for a change in such taxpayer's reporting status.  
5 On and after October 1, 2000, once applicable, the requirement  
6 of the making of quarter monthly payments to the Department by  
7 taxpayers having an average monthly tax liability of \$20,000  
8 or more as determined in the manner provided above shall  
9 continue until such taxpayer's average monthly liability to  
10 the Department during the preceding 4 complete calendar  
11 quarters (excluding the month of highest liability and the  
12 month of lowest liability) is less than \$19,000 or until such  
13 taxpayer's average monthly liability to the Department as  
14 computed for each calendar quarter of the 4 preceding complete  
15 calendar quarter period is less than \$20,000. However, if a  
16 taxpayer can show the Department that a substantial change in  
17 the taxpayer's business has occurred which causes the taxpayer  
18 to anticipate that his average monthly tax liability for the  
19 reasonably foreseeable future will fall below the \$20,000  
20 threshold stated above, then such taxpayer may petition the  
21 Department for a change in such taxpayer's reporting status.  
22 The Department shall change such taxpayer's reporting status  
23 unless it finds that such change is seasonal in nature and not  
24 likely to be long term. Quarter monthly payment status shall  
25 be determined under this paragraph as if the rate reduction to  
26 0% in Public Act 102-700 on food for human consumption that is

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

1 dates for taxpayers who file on other than a calendar monthly  
2 basis.

3 The provisions of this paragraph apply before October 1,  
4 2001. Without regard to whether a taxpayer is required to make  
5 quarter monthly payments as specified above, any taxpayer who  
6 is required by Section 2d of this Act to collect and remit  
7 prepaid taxes and has collected prepaid taxes which average in  
8 excess of \$25,000 per month during the preceding 2 complete  
9 calendar quarters, shall file a return with the Department as  
10 required by Section 2f and shall make payments to the  
11 Department on or before the 7th, 15th, 22nd and last day of the  
12 month during which such liability is incurred. If the month  
13 during which such tax liability is incurred began prior to  
14 September 1, 1985 (the effective date of Public Act 84-221),  
15 each payment shall be in an amount not less than 22.5% of the  
16 taxpayer's actual liability under Section 2d. If the month  
17 during which such tax liability is incurred begins on or after  
18 January 1, 1986, each payment shall be in an amount equal to  
19 22.5% of the taxpayer's actual liability for the month or  
20 27.5% of the taxpayer's liability for the same calendar month  
21 of the preceding calendar year. If the month during which such  
22 tax liability is incurred begins on or after January 1, 1987,  
23 each payment shall be in an amount equal to 22.5% of the  
24 taxpayer's actual liability for the month or 26.25% of the  
25 taxpayer's liability for the same calendar month of the  
26 preceding year. The amount of such quarter monthly payments

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

13 The provisions of this paragraph apply on and after  
14 October 1, 2001. Without regard to whether a taxpayer is  
15 required to make quarter monthly payments as specified above,  
16 any taxpayer who is required by Section 2d of this Act to  
17 collect and remit prepaid taxes and has collected prepaid  
18 taxes that average in excess of \$20,000 per month during the  
19 preceding 4 complete calendar quarters shall file a return  
20 with the Department as required by Section 2f and shall make  
21 payments to the Department on or before the 7th, 15th, 22nd,  
22 and last day of the month during which the liability is  
23 incurred. Each payment shall be in an amount equal to 22.5% of  
24 the taxpayer's actual liability for the month or 25% of the  
25 taxpayer's liability for the same calendar month of the  
26 preceding year. The amount of the quarter monthly payments

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

17 If any payment provided for in this Section exceeds the  
18 taxpayer's liabilities under this Act, the Use Tax Act, the  
19 Service Occupation Tax Act, and the Service Use Tax Act, as  
20 shown on an original monthly return, the Department shall, if  
21 requested by the taxpayer, issue to the taxpayer a credit  
22 memorandum no later than 30 days after the date of payment. The  
23 credit evidenced by such credit memorandum may be assigned by  
24 the taxpayer to a similar taxpayer under this Act, the Use Tax  
25 Act, the Service Occupation Tax Act, or the Service Use Tax  
26 Act, in accordance with reasonable rules and regulations to be

1 prescribed by the Department. If no such request is made, the  
2 taxpayer may credit such excess payment against tax liability  
3 subsequently to be remitted to the Department under this Act,  
4 the Use Tax Act, the Service Occupation Tax Act, or the Service  
5 Use Tax Act, in accordance with reasonable rules and  
6 regulations prescribed by the Department. If the Department  
7 subsequently determined that all or any part of the credit  
8 taken was not actually due to the taxpayer, the taxpayer's  
9 vendor's discount shall be reduced, if necessary, to reflect  
10 the difference between the credit taken and that actually due,  
11 and that taxpayer shall be liable for penalties and interest  
12 on such difference.

13 If a retailer of motor fuel is entitled to a credit under  
14 Section 2d of this Act which exceeds the taxpayer's liability  
15 to the Department under this Act for the month for which the  
16 taxpayer is filing a return, the Department shall issue the  
17 taxpayer a credit memorandum for the excess.

18 The net revenue realized at the 15% rate under either  
19 Section 4 or Section 5 of this Act shall be deposited as  
20 follows: (i) notwithstanding the provisions of this Section to  
21 the contrary, the net revenue realized from the portion of the  
22 rate in excess of 5% shall be deposited into the State and  
23 Local Sales Tax Reform Fund; and (ii) the net revenue realized  
24 from the 5% portion of the rate shall be deposited as provided  
25 in this Section for the 5% portion of the 6.25% general rate  
26 imposed under this Act.

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

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

14           Beginning August 1, 2000, each month the Department shall  
15 pay into the County and Mass Transit District Fund 20% of the  
16 net revenue realized for the preceding month from the 1.25%  
17 rate on the selling price of motor fuel and gasohol. If, in any  
18 month, the tax on sales tax holiday items, as defined in  
19 Section 2-8, is imposed at the rate of 1.25%, then the  
20 Department shall pay 20% of the net revenue realized for that  
21 month from the 1.25% rate on the selling price of sales tax  
22 holiday items into the County and Mass Transit District Fund.

23           Beginning January 1, 1990, each month the Department shall  
24 pay into the Local Government Tax Fund 16% of the net revenue  
25 realized for the preceding month from the 6.25% general rate  
26 on the selling price of tangible personal property other than

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

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

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

26 Beginning October 1, 2009, each month the Department shall

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

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

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

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

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

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

1 moneys received by the Department pursuant to the Tax Acts;  
2 the "Annual Specified Amount" means the amounts specified  
3 below for fiscal years 1986 through 1993:

4	Fiscal Year	Annual Specified Amount
5	1986	\$54,800,000
6	1987	\$76,650,000
7	1988	\$80,480,000
8	1989	\$88,510,000
9	1990	\$115,330,000
10	1991	\$145,470,000
11	1992	\$182,730,000
12	1993	\$206,520,000;

13 and means the Certified Annual Debt Service Requirement (as  
14 defined in Section 13 of the Build Illinois Bond Act) or the  
15 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
16 each fiscal year thereafter; and further provided, that if on  
17 the last business day of any month the sum of (1) the Tax Act  
18 Amount required to be deposited into the Build Illinois Bond  
19 Account in the Build Illinois Fund during such month and (2)  
20 the amount transferred to the Build Illinois Fund from the  
21 State and Local Sales Tax Reform Fund shall have been less than  
22 1/12 of the Annual Specified Amount, 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 in no event shall the  
26 payments required under the preceding proviso result in

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

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

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

22	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000
26	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	300,000,000
26	2022	300,000,000

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

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

23                   Beginning July 20, 1993 and in each month of each fiscal  
24                   year thereafter, one-eighth of the amount requested in the  
25                   certificate of the Chairman of the Metropolitan Pier and  
26                   Exposition Authority for that fiscal year, less the amount

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

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

23 Subject to payment of amounts into the Build Illinois Fund  
24 and the McCormick Place Expansion Project Fund pursuant to the  
25 preceding paragraphs or in any amendments thereto hereafter  
26 enacted, beginning July 1, 1993 and ending on September 30,

1 2013, the Department shall each month pay into the Illinois  
2 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
3 the preceding month from the 6.25% general rate on the selling  
4 price of tangible personal property.

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

24 Subject to payments of amounts into the Build Illinois  
25 Fund, the McCormick Place Expansion Project Fund, the Illinois  
26 Tax Increment Fund, the Energy Infrastructure Fund, and the

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

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

1	Fiscal Year.....	Total Deposit
2	2024 .....	\$200,000,000
3	2025 .....	\$206,000,000
4	2026 .....	\$212,200,000
5	2027 .....	\$218,500,000
6	2028 .....	\$225,100,000
7	2029 .....	\$288,700,000
8	2030 .....	\$298,900,000
9	2031 .....	\$309,300,000
10	2032 .....	\$320,100,000
11	2033 .....	\$331,200,000
12	2034 .....	\$341,200,000
13	2035 .....	\$351,400,000
14	2036 .....	\$361,900,000
15	2037 .....	\$372,800,000
16	2038 .....	\$384,000,000
17	2039 .....	\$395,500,000
18	2040 .....	\$407,400,000
19	2041 .....	\$419,600,000
20	2042 .....	\$432,200,000
21	2043 .....	\$445,100,000

22           Beginning July 1, 2021 and until July 1, 2022, subject to  
23 the payment of amounts into the County and Mass Transit  
24 District Fund, the Local Government Tax Fund, the Build  
25 Illinois Fund, the McCormick Place Expansion Project Fund, the  
26 Illinois Tax Increment Fund, and the Tax Compliance and

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

1 this Section, the Department shall pay each month into the  
2 Road Fund the amount estimated to represent 64% of the net  
3 revenue realized from the taxes imposed on motor fuel and  
4 gasohol. Beginning on July 1, 2026, subject to the payment of  
5 amounts into the County and Mass Transit District Fund, the  
6 Local Government Tax Fund, the Build Illinois Fund, the  
7 McCormick Place Expansion Project Fund, the Illinois Tax  
8 Increment Fund, and the Tax Compliance and Administration Fund  
9 as provided in this Section, the Department shall pay each  
10 month into the Public Transportation Fund and the Downstate  
11 Public Transportation Fund the amount estimated to represent  
12 80% of the net revenue realized from the taxes imposed on motor  
13 fuel and gasohol. Moneys shall be apportioned as follows: 85%  
14 into the Public Transportation Fund, 10% ~~and 15%~~ into the  
15 Downstate Public Transportation Fund, and 5% into the Local  
16 Road Use Fund, a special fund created in the State treasury. As  
17 used in this paragraph "motor fuel" has the meaning given to  
18 that term in Section 1.1 of the Motor Fuel Tax Law, and  
19 "gasohol" has the meaning given to that term in Section 3-40 of  
20 the Use Tax Act.

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

1 State Finance Act. Beginning July 1, 2025, of the remainder of  
2 the moneys received by the Department pursuant to this Act,  
3 75% shall be deposited into the General Revenue Fund and 25%  
4 shall be deposited into the Common School Fund.

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

1 this Section.

2 If the annual information return required by this Section  
3 is not filed when and as required, the taxpayer shall be liable  
4 as follows:

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

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

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

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

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

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

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

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

1 in merchant's business, the permanent address and Illinois  
2 Retailers Occupation Tax Registration Number of the merchant,  
3 the dates and location of the event, and other reasonable  
4 information that the Department may require. The report must  
5 be filed not later than the 20th day of the month next  
6 following the month during which the event with retail sales  
7 was held. Any person who fails to file a report required by  
8 this Section commits a business offense and is subject to a  
9 fine not to exceed \$250.

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

1 imposition of this requirement. In the absence of notification  
2 by the Department, the concessionaires and other sellers shall  
3 file their returns as otherwise required in this Section.

4 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;  
5 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,  
6 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.  
7 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,  
8 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,  
9 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,  
10 eff. 6-16-25; 104-457, eff. 6-1-26.)

11 Section 95. No acceleration or delay. Where this Act makes  
12 changes in a statute that is represented in this Act by text  
13 that is not yet or no longer in effect (for example, a Section  
14 represented by multiple versions), the use of that text does  
15 not accelerate or delay the taking effect of (i) the changes  
16 made by this Act or (ii) provisions derived from any other  
17 Public Act.