



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1836

Introduced 2/5/2025, by Sen. Chapin Rose

SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	
35 ILCS 110/9	
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	
425 ILCS 35/2	from Ch. 127 1/2, par. 128
425 ILCS 35/2.2	

Amends the Pyrotechnic Use Act. Provides that the provision prohibiting the sale and use of fireworks does not apply to D.O.T. Class C common fireworks. Provides that D.O.T. Class C common fireworks may only be purchased by individuals over the age of 18. Provides that fireworks may only be discharged by individuals over the age of 18. Repeals provisions concerning fireworks consumer display permits. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on January 1, 2026, each month the Department of Revenue shall pay into the Fire Prevention Fund 50% of the net revenue realized for the preceding month from the tax imposed on the selling price of D.O.T. Class C common fireworks. Effective immediately, except that provisions amending the Pyrotechnic Use Act take effect on January 1, 2026.

LRB104 03832 HLH 13856 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Use Tax Act is amended by changing Section 9
5 as follows:

6 (35 ILCS 105/9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request.
19 Beginning with returns due on or after January 1, 2025, the
20 discount allowed in this Section, the Retailers' Occupation
21 Tax Act, the Service Occupation Tax Act, and the Service Use
22 Tax Act, including any local tax administered by the
23 Department and reported on the same return, shall not exceed

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

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

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 retailer, in collecting the tax (except as to motor
11 vehicles, watercraft, aircraft, and trailers that are required
12 to be registered with an agency of this State), may collect for
13 each tax return period, only the tax applicable to that part of
14 the selling price actually received during such tax return
15 period.

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

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

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

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

1 electronically. Retailers who demonstrate that they do not
2 have access to the Internet or demonstrate hardship in filing
3 electronically may petition the Department to waive the
4 electronic filing requirement.

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

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

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

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

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

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

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

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

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

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

11 Before October 1, 2000, if the taxpayer's average monthly
12 tax liability to the Department under this Act, the Retailers'
13 Occupation Tax Act, the Service Occupation Tax Act, the
14 Service Use Tax Act was \$10,000 or more during the preceding 4
15 complete calendar quarters, he shall file a return with the
16 Department each month by the 20th day of the month next
17 following the month during which such tax liability is
18 incurred and shall make payments to the Department on or
19 before the 7th, 15th, 22nd and last day of the month during
20 which such liability is incurred. On and after October 1,
21 2000, if the taxpayer's average monthly tax liability to the
22 Department under this Act, the Retailers' Occupation Tax Act,
23 the Service Occupation Tax Act, and the Service Use Tax 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 shall
12 continue until such taxpayer's average monthly liability to
13 the Department during the preceding 4 complete calendar
14 quarters (excluding the month of highest liability and the
15 month of lowest liability) is less than \$9,000, or until such
16 taxpayer's average monthly liability to the Department as
17 computed for each calendar quarter of the 4 preceding complete
18 calendar quarter period is less than \$10,000. However, if a
19 taxpayer can show the Department that a substantial change in
20 the taxpayer's business has occurred which causes the taxpayer
21 to anticipate that his average monthly tax liability for the
22 reasonably foreseeable future will fall below the \$10,000
23 threshold stated above, then such taxpayer may petition the
24 Department for change in such taxpayer's reporting status. On
25 and after October 1, 2000, once applicable, the requirement of
26 the making of quarter monthly payments to the Department shall

1 continue until such taxpayer's average monthly liability to
2 the Department during the preceding 4 complete calendar
3 quarters (excluding the month of highest liability and the
4 month of lowest liability) is less than \$19,000 or until such
5 taxpayer's average monthly liability to the Department as
6 computed for each calendar quarter of the 4 preceding complete
7 calendar quarter period is less than \$20,000. However, if a
8 taxpayer can show the Department that a substantial change in
9 the taxpayer's business has occurred which causes the taxpayer
10 to anticipate that his average monthly tax liability for the
11 reasonably foreseeable future will fall below the \$20,000
12 threshold stated above, then such taxpayer may petition the
13 Department for a change in such taxpayer's reporting status.
14 The Department shall change such taxpayer's reporting status
15 unless it finds that such change is seasonal in nature and not
16 likely to be long term. Quarter monthly payment status shall
17 be determined under this paragraph as if the rate reduction to
18 1.25% in Public Act 102-700 on sales tax holiday items had not
19 occurred. For quarter monthly payments due on or after July 1,
20 2023 and through June 30, 2024, "25% of the taxpayer's
21 liability for the same calendar month of the preceding year"
22 shall be determined as if the rate reduction to 1.25% in Public
23 Act 102-700 on sales tax holiday items had not occurred.
24 Quarter monthly payment status shall be determined under this
25 paragraph as if the rate reduction to 0% in Public Act 102-700
26 on 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, soft
3 drinks, and food that has been prepared for immediate
4 consumption) had not occurred. For quarter monthly payments
5 due under this paragraph on or after July 1, 2023 and through
6 June 30, 2024, "25% of the taxpayer's liability for the same
7 calendar month of the preceding year" shall be determined as
8 if the rate reduction to 0% in Public Act 102-700 had not
9 occurred. If any such quarter monthly payment is not paid at
10 the time or in the amount required by this Section, then the
11 taxpayer shall be liable for penalties and interest on the
12 difference between the minimum amount due and the amount of
13 such quarter monthly payment actually and timely paid, except
14 insofar as the taxpayer has previously made payments for that
15 month to the Department in excess of the minimum payments
16 previously due as provided in this Section. The Department
17 shall make reasonable rules and regulations to govern the
18 quarter monthly payment amount and quarter monthly payment
19 dates for taxpayers who file on other than a calendar monthly
20 basis.

21 If any such payment provided for in this Section exceeds
22 the taxpayer's liabilities under this Act, the Retailers'
23 Occupation Tax Act, the Service Occupation Tax Act and the
24 Service Use Tax Act, as shown by an original monthly return,
25 the Department shall issue to the taxpayer a credit memorandum
26 no later than 30 days after the date of payment, which

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

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

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

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

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

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

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, except as otherwise provided in this
26 Section, every retailer selling this kind of tangible personal

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

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, every person who is engaged in the
23 business of leasing or renting such items and who, in
24 connection with such business, sells any such item to a
25 retailer for the purpose of resale is, notwithstanding any
26 other provision of this Section to the contrary, authorized to

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

10 The transaction reporting return in the case of motor
11 vehicles or trailers that are required to be registered with
12 an agency of this State, shall be the same document as the
13 Uniform Invoice referred to in Section 5-402 of the Illinois
14 Vehicle Code and must show the name and address of the seller;
15 the name and address of the purchaser; the amount of the
16 selling 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; such
2 other information as is required in Section 5-402 of the
3 Illinois Vehicle Code, and such other information as the
4 Department may reasonably require.

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

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

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

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

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

1 Department shall adopt appropriate rules to carry out the
2 mandate of this paragraph.

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

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

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

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

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

25 Where the retailer has more than one business registered
26 with the Department under separate registration under this

1 Act, such retailer may not file each return that is due as a
2 single return covering all such registered businesses, but
3 shall file separate returns for each such registered business.

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

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

16 Beginning January 1, 1990, each month the Department shall
17 pay into the State and Local Sales Tax Reform Fund, a special
18 fund in the State Treasury, 20% of the net revenue realized for
19 the preceding month from the 6.25% general rate on the selling
20 price of tangible personal property, other than (i) tangible
21 personal property which is purchased outside Illinois at
22 retail from a retailer and which is titled or registered by an
23 agency of this State's government and (ii) aviation fuel sold
24 on or after December 1, 2019. This exception for aviation fuel
25 only applies for so long as the revenue use requirements of 49
26 U.S.C. 47107(b) and 49 U.S.C. 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 Fuels 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 State and Local Sales Tax Reform Fund 100% of the
15 net revenue realized for the preceding month from the 1.25%
16 rate on the selling price of motor fuel and gasohol. If, in any
17 month, the tax on sales tax holiday items, as defined in
18 Section 3-6, is imposed at the rate of 1.25%, then the
19 Department shall pay 100% of the net revenue realized for that
20 month from the 1.25% rate on the selling price of sales tax
21 holiday items into the State and Local Sales Tax Reform Fund.

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

1 is titled or registered by an agency of this State's
2 government.

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

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

19 Beginning on January 1, 2026, each month the Department
20 shall pay into the Fire Prevention Fund 50% of the net revenue
21 realized for the preceding month from the tax imposed on the
22 selling price of D.O.T. Class C common fireworks.

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 Service Use Tax Act, the Service
26 Occupation Tax Act, and the Retailers' Occupation Tax Act an

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

12 Beginning July 1, 2015, of the remainder of the moneys
13 received by the Department under this Act, the Service Use Tax
14 Act, the Service Occupation Tax Act, and the Retailers'
15 Occupation Tax Act, each month the Department shall deposit
16 \$500,000 into the 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 Bond Account
13 in 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 in 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
26	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, and the Energy Infrastructure Fund
3 pursuant to the preceding paragraphs or in any amendments to
4 this Section hereafter enacted, beginning on the first day of
5 the first calendar month to occur on or after August 26, 2014
6 (the effective date of Public Act 98-1098), each month, from
7 the collections made under Section 9 of the Use Tax Act,
8 Section 9 of the Service Use Tax Act, Section 9 of the Service
9 Occupation Tax Act, and Section 3 of the Retailers' Occupation
10 Tax Act, the Department shall pay into the Tax Compliance and
11 Administration Fund, to be used, subject to appropriation, to
12 fund additional auditors and compliance personnel at the
13 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
14 the cash receipts collected during the preceding fiscal year
15 by the Audit Bureau of the Department under the Use Tax Act,
16 the Service Use Tax Act, the Service Occupation Tax Act, the
17 Retailers' Occupation Tax Act, and associated local occupation
18 and use taxes 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 State and Local Sales Tax
18 Reform Fund, the Build Illinois Fund, the McCormick Place
19 Expansion Project Fund, the Illinois Tax Increment 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, 2025, 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, 2025, 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 Road Fund the amount
2 estimated to represent 80% of the net revenue realized from
3 the taxes imposed on motor fuel and gasohol. As used in this
4 paragraph "motor fuel" has the meaning given to that term in
5 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
6 meaning given to that term in Section 3-40 of this Act.

7 Of the remainder of the moneys received by the Department
8 pursuant to this Act, 75% thereof shall be paid into the State
9 Treasury and 25% shall be reserved in a special account and
10 used only for the transfer to the Common School Fund as part of
11 the monthly transfer from the General Revenue Fund in
12 accordance with Section 8a of the State Finance Act.

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

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

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

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

5 (Source: P.A. 102-700, Article 60, Section 60-15, eff.
6 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
7 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
8 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25;
9 103-592, Article 110, Section 110-5, eff. 6-7-24; revised
10 11-26-24.)

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

13 (35 ILCS 110/9)

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

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

24 Except as provided hereinafter in this Section, on or
25 before the twentieth day of each calendar month, such
26 serviceman shall file a return for the preceding calendar

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

26 In the case of leases, except as otherwise provided in

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

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 two 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 business as a serviceman in this
22 State;
- 23 3. The total amount of taxable receipts received by
24 him during the preceding calendar month, including
25 receipts from charge and time sales, but less all
26 deductions allowed by law;

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

3 5. The amount of tax due;

4 5-5. The signature of the taxpayer; and

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

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

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

25 Notwithstanding any other provision of this Act to the
26 contrary, servicemen subject to tax on cannabis shall file all

1 cannabis tax returns and shall make all cannabis tax payments
2 by electronic means in the manner and form required by the
3 Department.

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

1 Department of Revenue Law shall make all payments required by
2 rules of the Department by electronic funds transfer.

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

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

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

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

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

1 return for October, November, and December of a given year
2 being due by January 20 of the following year.

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

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

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

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

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

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

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

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

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

1 pay into the State and Local Tax Reform Fund, a special fund in
2 the State treasury ~~Treasury~~, the net revenue realized for the
3 preceding month from the 1% tax imposed under this Act.

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

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

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

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

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

1 Beginning on January 1, 2026, each month the Department
2 shall pay into the Fire Prevention Fund 50% of the net revenue
3 realized for the preceding month from the tax imposed on the
4 selling price of D.O.T. Class C common fireworks.

5 Beginning July 1, 2015, of the remainder of the moneys
6 received by the Department under the Use Tax Act, this Act, the
7 Service Occupation Tax Act, and the Retailers' Occupation Tax
8 Act, each month the Department shall deposit \$500,000 into the
9 State 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 Section 3
18 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
19 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
20 Service Occupation Tax Act, such Acts being hereinafter called
21 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
22 may be, of moneys being hereinafter called the "Tax Act
23 Amount", and (2) the amount transferred to the Build Illinois
24 Fund from the State and Local Sales Tax Reform Fund shall be
25 less than the Annual Specified Amount (as defined in Section 3
26 of the Retailers' Occupation Tax Act), an amount equal to the

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

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

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

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

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

1 Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of
2 the Service Occupation Tax Act, and Section 3 of the
3 Retailers' Occupation Tax Act, the Department shall pay into
4 the Tax Compliance and Administration Fund, to be used,
5 subject to appropriation, to fund additional auditors and
6 compliance personnel at the Department of Revenue, an amount
7 equal to 1/12 of 5% of 80% of the cash receipts collected
8 during the preceding fiscal year by the Audit Bureau of the
9 Department under the Use Tax Act, the Service Use Tax Act, the
10 Service Occupation Tax Act, the Retailers' Occupation Tax Act,
11 and associated local occupation and use taxes administered by
12 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 Energy Infrastructure 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, 2025, 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, 2025, 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 Road Fund the amount
22 estimated to represent 80% of the net revenue realized from
23 the taxes imposed on motor fuel and gasohol. As used in this
24 paragraph "motor fuel" has the meaning given to that term in
25 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
26 meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

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

19 (Source: P.A. 102-700, eff. 4-19-22; 103-363, eff. 7-28-23;
20 103-592, Article 75, Section 75-10, eff. 1-1-25; 103-592,
21 Article 110, Section 110-10, eff. 6-7-24; revised 11-26-24.)

22 Section 15. The Service Occupation Tax Act is amended by
23 changing Section 9 as follows:

24 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 Department's decision to revoke the certificate of
2 registration has become final.

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

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

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

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

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

26 1. The name of the seller;

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

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

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

10 5. The amount of tax due;

11 5-5. The signature of the taxpayer; and

12 6. Such other reasonable information as the Department
13 may require.

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

1 aviation gasoline.

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

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

11 Prior to October 1, 2003, and on and after September 1,
12 2004 a serviceman may accept a Manufacturer's Purchase Credit
13 certification from a purchaser in satisfaction of Service Use
14 Tax as provided in Section 3-70 of the Service Use Tax Act if
15 the purchaser provides the appropriate documentation as
16 required by Section 3-70 of the Service Use Tax Act. A
17 Manufacturer's Purchase Credit certification, accepted prior
18 to October 1, 2003 or on or after September 1, 2004 by a
19 serviceman as provided in Section 3-70 of the Service Use Tax
20 Act, may be used by that serviceman to satisfy Service
21 Occupation Tax liability in the amount claimed in the
22 certification, not to exceed 6.25% of the receipts subject to
23 tax from a qualifying purchase. A Manufacturer's Purchase
24 Credit reported on any original or amended return filed under
25 this Act after October 20, 2003 for reporting periods prior to
26 September 1, 2004 shall be disallowed. Manufacturer's Purchase

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

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

1 sufficient for the Department to determine the number of
2 gallons of sustainable aviation fuel sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 47133 are binding on the State.

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

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

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

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

1 pay into the Local Government Tax Fund 80% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 selling price of motor fuel and gasohol.

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

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

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

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

5 Beginning on January 1, 2026, each month the Department
6 shall pay into the Fire Prevention Fund 50% of the net revenue
7 realized for the preceding month from the tax imposed on the
8 selling price of D.O.T. Class C common fireworks.

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

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

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

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

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

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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	300,000,000
14	2022	300,000,000
15	2023	300,000,000
16	2024	300,000,000
17	2025	300,000,000
18	2026	300,000,000
19	2027	375,000,000
20	2028	375,000,000
21	2029	375,000,000
22	2030	375,000,000
23	2031	375,000,000
24	2032	375,000,000
25	2033	375,000,000
26	2034	375,000,000

1 2035 375,000,000

2 2036 450,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Build Illinois Fund, and the McCormick Place
26 Expansion Project Fund pursuant to the preceding paragraphs or

1 in any amendments thereto hereafter enacted, for aviation fuel
2 sold on or after December 1, 2019, the Department shall each
3 month deposit into the Aviation Fuel Sales Tax Refund Fund an
4 amount estimated by the Department to be required for refunds
5 of the 80% portion of the tax on aviation fuel under this Act.
6 The Department shall only deposit moneys into the Aviation
7 Fuel Sales Tax Refund Fund under this paragraph for so long as
8 the revenue use requirements of 49 U.S.C. 47107(b) and 49
9 U.S.C. 47133 are 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, and the
20 Illinois Tax Increment Fund pursuant to the preceding
21 paragraphs or in any amendments to this Section hereafter
22 enacted, beginning on the first day of the first calendar
23 month to occur on or after August 26, 2014 (the effective date
24 of Public Act 98-1098), each month, from the collections made
25 under Section 9 of the Use Tax Act, Section 9 of the Service
26 Use Tax Act, Section 9 of the Service Occupation Tax Act, and

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

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

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

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

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

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

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

1 Transit District Fund, the Local Government Tax Fund, the
2 Build Illinois Fund, the McCormick Place Expansion Project
3 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
4 and Administration Fund as provided in this Section, the
5 Department shall pay each month into the Road Fund the amount
6 estimated to represent 48% of the net revenue realized from
7 the taxes imposed on motor fuel and gasohol. Beginning July 1,
8 2024 and until July 1, 2025, subject to the payment of amounts
9 into the County and Mass Transit District Fund, the Local
10 Government Tax Fund, the Build Illinois Fund, the McCormick
11 Place Expansion Project Fund, the Illinois Tax Increment Fund,
12 and the Tax Compliance and Administration Fund as provided in
13 this Section, the Department shall pay each month into the
14 Road Fund the amount estimated to represent 64% of the net
15 revenue realized from the taxes imposed on motor fuel and
16 gasohol. Beginning on July 1, 2025, subject to the payment of
17 amounts into the County and Mass Transit District Fund, the
18 Local Government Tax Fund, the Build Illinois Fund, the
19 McCormick Place Expansion Project Fund, the Illinois Tax
20 Increment Fund, and the Tax Compliance and Administration Fund
21 as provided in this Section, the Department shall pay each
22 month into the Road Fund the amount estimated to represent 80%
23 of the net revenue realized from the taxes imposed on motor
24 fuel and gasohol. As used in this paragraph "motor fuel" has
25 the meaning given to that term in Section 1.1 of the Motor Fuel
26 Tax Law, and "gasohol" has the meaning given to that term in

1 Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

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

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

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

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

24 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
25 103-363, eff. 7-28-23; 103-592, eff. 6-7-24; 103-605, eff.
26 7-1-24.)

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

3 (35 ILCS 120/3)

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

10 1. The name of the seller;

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

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

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

1 is filed;

2 5. Deductions allowed by law;

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

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

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

23 9. The signature of the taxpayer; and

24 10. Such other reasonable information as the
25 Department may require.

26 In the case of leases, except as otherwise provided in

1 this Act, the lessor must remit for each tax return period only
2 the tax applicable to that part of the selling price actually
3 received during such tax return period.

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

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

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

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

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

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

25 1. The name of the seller;

26 2. The address of the principal place of business from

1 which he engages in the business of selling tangible
2 personal property at retail in this State;

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

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

10 5. The amount of tax due; and

11 6. Such other reasonable information as the Department
12 may require.

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

25 Beginning on October 1, 2003, any person who is not a
26 licensed distributor, importing distributor, or manufacturer,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 In addition, with respect to motor vehicles, watercraft,

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

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

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

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

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

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

17 The transaction reporting return in the case of watercraft
18 or aircraft must show the name and address of the seller; the
19 name and address of the purchaser; the amount of the selling
20 price including the amount allowed by the retailer for
21 traded-in property, if any; the amount allowed by the retailer
22 for the traded-in tangible personal property, if any, to the
23 extent to which Section 1 of this Act allows an exemption for
24 the value of traded-in property; the balance payable after
25 deducting such trade-in allowance from the total selling
26 price; the amount of tax due from the retailer with respect to

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

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

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

1 purchaser may submit to the agency with which, or State
2 officer with whom, he must title or register the tangible
3 personal property that is involved (if titling or registration
4 is required) in support of such purchaser's application for an
5 Illinois certificate or other evidence of title or
6 registration to such tangible personal property.

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

15 If the user who would otherwise pay tax to the retailer
16 wants the transaction reporting return filed and the payment
17 of the tax or proof of exemption made to the Department before
18 the retailer is willing to take these actions and such user has
19 not paid the tax to the retailer, such user may certify to the
20 fact of such delay by the retailer and may (upon the Department
21 being satisfied of the truth of such certification) transmit
22 the information required by the transaction reporting return
23 and the remittance for tax or proof of exemption directly to
24 the Department and obtain his tax receipt or exemption
25 determination, in which event the transaction reporting return
26 and tax remittance (if a tax payment was required) shall be

1 credited by the Department to the proper retailer's account
2 with the Department, but without the vendor's discount
3 provided for in this Section being allowed. When the user pays
4 the tax directly to the Department, he shall pay the tax in the
5 same amount and in the same form in which it would be remitted
6 if the tax had been remitted to the Department by the retailer.

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

15 Where the seller is a corporation, the return filed on
16 behalf of such corporation shall be signed by the president,
17 vice-president, secretary, or treasurer or by the properly
18 accredited agent of such corporation.

19 Where the seller is a limited liability company, the
20 return filed on behalf of the limited liability company shall
21 be signed by a manager, member, or properly accredited agent
22 of the limited liability company.

23 Except as provided in this Section, the retailer filing
24 the return under this Section shall, at the time of filing such
25 return, pay to the Department the amount of tax imposed by this
26 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%

1 on and after January 1, 1990, or \$5 per calendar year,
2 whichever is greater, which is allowed to reimburse the
3 retailer for the expenses incurred in keeping records,
4 preparing and filing returns, remitting the tax and supplying
5 data to the Department on request. On and after January 1,
6 2021, a certified service provider, as defined in the Leveling
7 the Playing Field for Illinois Retail Act, filing the return
8 under this Section on behalf of a remote retailer shall, at the
9 time of such return, pay to the Department the amount of tax
10 imposed by this Act less a discount of 1.75%. A remote retailer
11 using a certified service provider to file a return on its
12 behalf, as provided in the Leveling the Playing Field for
13 Illinois Retail Act, is not eligible for the discount.
14 Beginning with returns due on or after January 1, 2025, the
15 vendor's discount allowed in this Section, the Service
16 Occupation Tax Act, the Use Tax Act, and the Service Use Tax
17 Act, including any local tax administered by the Department
18 and reported on the same return, shall not exceed \$1,000 per
19 month in the aggregate for returns other than transaction
20 returns filed during the month. When determining the discount
21 allowed under this Section, retailers shall include the amount
22 of tax that would have been due at the 1% rate but for the 0%
23 rate imposed under Public Act 102-700. When determining the
24 discount allowed under this Section, retailers shall include
25 the amount of tax that would have been due at the 6.25% rate
26 but for the 1.25% rate imposed on sales tax holiday items under

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

22 Before October 1, 2000, if the taxpayer's average monthly
23 tax liability to the Department under this Act, the Use Tax
24 Act, the Service Occupation Tax Act, and the Service Use Tax
25 Act, excluding any liability for prepaid sales tax to be
26 remitted in accordance with Section 2d of this Act, was

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

1 prior to January 1, 1987, each payment shall be in an amount
2 equal to 22.5% of the taxpayer's actual liability for the
3 month or 27.5% of the taxpayer's liability for the same
4 calendar month of the preceding year. If the month during
5 which such tax liability is incurred begins on or after
6 January 1, 1987 and prior to January 1, 1988, each payment
7 shall be in an amount equal to 22.5% of the taxpayer's actual
8 liability for the month or 26.25% of the taxpayer's liability
9 for the same calendar month of the preceding year. If the month
10 during which such tax liability is incurred begins on or after
11 January 1, 1988, and prior to January 1, 1989, or begins on or
12 after January 1, 1996, each payment shall be in an amount equal
13 to 22.5% of the taxpayer's actual liability for the month or
14 25% of the taxpayer's liability for the same calendar month of
15 the preceding year. If the month during which such tax
16 liability is incurred begins on or after January 1, 1989, and
17 prior to January 1, 1996, each payment shall be in an amount
18 equal to 22.5% of the taxpayer's actual liability for the
19 month or 25% of the taxpayer's liability for the same calendar
20 month of the preceding year or 100% of the taxpayer's actual
21 liability for the quarter monthly reporting period. The amount
22 of such quarter monthly payments shall be credited against the
23 final tax liability of the taxpayer's return for that month.
24 Before October 1, 2000, once applicable, the requirement of
25 the making of quarter monthly payments to the Department by
26 taxpayers having an average monthly tax liability of \$10,000

1 or more as determined in the manner provided above 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 a change in such taxpayer's reporting status.
15 On and after October 1, 2000, once applicable, the requirement
16 of the making of quarter monthly payments to the Department by
17 taxpayers having an average monthly tax liability of \$20,000
18 or more as determined in the manner provided above shall
19 continue until such taxpayer's average monthly liability to
20 the Department during the preceding 4 complete calendar
21 quarters (excluding the month of highest liability and the
22 month of lowest liability) is less than \$19,000 or until such
23 taxpayer's average monthly liability to the Department as
24 computed for each calendar quarter of the 4 preceding complete
25 calendar quarter period is less than \$20,000. However, if a
26 taxpayer can show the Department that a substantial change in

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

1 such quarter monthly payment is not paid at the time or in the
2 amount required by this Section, then the taxpayer shall be
3 liable for penalties and interest on the difference between
4 the minimum amount due as a payment and the amount of such
5 quarter monthly payment actually and timely paid, except
6 insofar as the taxpayer has previously made payments for that
7 month to the Department in excess of the minimum payments
8 previously due as provided in this Section. The Department
9 shall make reasonable rules and regulations to govern the
10 quarter monthly payment amount and quarter monthly payment
11 dates for taxpayers who file on other than a calendar monthly
12 basis.

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

1 during which such tax liability is incurred begins on or after
2 January 1, 1986, each payment shall be in an amount equal to
3 22.5% of the taxpayer's actual liability for the month or
4 27.5% of the taxpayer's liability for the same calendar month
5 of the preceding calendar year. If the month during which such
6 tax liability is incurred begins on or after January 1, 1987,
7 each payment shall be in an amount equal to 22.5% of the
8 taxpayer's actual liability for the month or 26.25% of the
9 taxpayer's liability for the same calendar month of the
10 preceding year. The amount of such quarter monthly payments
11 shall be credited against the final tax liability of the
12 taxpayer's return for that month filed under this Section or
13 Section 2f, as the case may be. Once applicable, the
14 requirement of the making of quarter monthly payments to the
15 Department pursuant to this paragraph shall continue until
16 such taxpayer's average monthly prepaid tax collections during
17 the preceding 2 complete calendar quarters is \$25,000 or less.
18 If any such quarter monthly payment is not paid at the time or
19 in the amount required, the taxpayer shall be liable for
20 penalties and interest on such difference, except insofar as
21 the taxpayer has previously made payments for that month in
22 excess of the minimum payments previously due.

23 The provisions of this paragraph apply on and after
24 October 1, 2001. Without regard to whether a taxpayer is
25 required to make quarter monthly payments as specified above,
26 any taxpayer who is required by Section 2d of this Act to

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

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

23 If a retailer of motor fuel is entitled to a credit under
24 Section 2d of this Act which exceeds the taxpayer's liability
25 to the Department under this Act for the month for which the
26 taxpayer is filing a return, the Department shall issue the

1 taxpayer a credit memorandum for the excess.

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the Local Government Tax Fund 16% of the net revenue
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of tangible personal property other than
2 aviation fuel sold on or after December 1, 2019. This
3 exception for aviation fuel only applies for so long as the
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
5 47133 are binding on the State.

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

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

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 Use Tax Act shall not exceed \$2,000,000 in any
16 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 Use Tax Act, the Service Use Tax
20 Act, and the Service Occupation Tax Act an amount equal to the
21 average monthly deficit in the Underground Storage Tank Fund
22 during the prior year, as certified annually by the Illinois
23 Environmental Protection Agency, but the total payment into
24 the Underground Storage Tank Fund under this Act, the Use Tax
25 Act, the Service Use Tax Act, and the Service Occupation Tax
26 Act shall not exceed \$18,000,000 in any State fiscal year. As

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

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

11 Beginning on January 1, 2026, each month the Department
12 shall pay into the Fire Prevention Fund 50% of the net revenue
13 realized for the preceding month from the tax imposed on the
14 selling price of D.O.T. Class C common fireworks.

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

1 called the "Tax Act Amount", and (2) the amount transferred to
2 the Build Illinois Fund from the State and Local Sales Tax
3 Reform Fund shall be less than the Annual Specified Amount (as
4 hereinafter defined), an amount equal to the difference shall
5 be immediately paid into the Build Illinois Fund from other
6 moneys received by the Department pursuant to the Tax Acts;
7 the "Annual Specified Amount" means the amounts specified
8 below for fiscal years 1986 through 1993:

9	Fiscal Year	Annual Specified Amount
10	1986	\$54,800,000
11	1987	\$76,650,000
12	1988	\$80,480,000
13	1989	\$88,510,000
14	1990	\$115,330,000
15	1991	\$145,470,000
16	1992	\$182,730,000
17	1993	\$206,520,000;

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

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

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

15 Subject to payment of amounts into the Build Illinois Fund
16 as provided in the preceding paragraph or in any amendment
17 thereto hereafter enacted, the following specified monthly
18 installment of the amount requested in the certificate of the
19 Chairman of the Metropolitan Pier and Exposition Authority
20 provided under Section 8.25f of the State Finance Act, but not
21 in excess of sums designated as "Total Deposit", shall be
22 deposited in the aggregate from collections under Section 9 of
23 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
24 9 of the Service Occupation Tax Act, and Section 3 of the
25 Retailers' Occupation Tax Act into the McCormick Place
26 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
1		
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000
26	2017	199,000,000

1	2018	210,000,000
2	2019	221,000,000
3	2020	233,000,000
4	2021	300,000,000
5	2022	300,000,000
6	2023	300,000,000
7	2024	300,000,000
8	2025	300,000,000
9	2026	300,000,000
10	2027	375,000,000
11	2028	375,000,000
12	2029	375,000,000
13	2030	375,000,000
14	2031	375,000,000
15	2032	375,000,000
16	2033	375,000,000
17	2034	375,000,000
18	2035	375,000,000
19	2036	450,000,000

20 and

21 each fiscal year

22 thereafter that bonds

23 are outstanding under

24 Section 13.2 of the

25 Metropolitan Pier and

26 Exposition Authority Act,

1 but not after fiscal year 2060.

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

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

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

1 Tax Act, and associated local occupation and use taxes
2 administered by the Department.

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

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

1 Partnership for Civic and Transit Infrastructure Project Act.
 2 As used in this paragraph, "civic build", "private entity",
 3 "public-private agreement", and "public agency" have the
 4 meanings provided in Section 25-10 of the Public-Private
 5 Partnership for Civic and Transit Infrastructure Project Act.

6	Fiscal Year.....	Total Deposit
7	2024	\$200,000,000
8	2025	\$206,000,000
9	2026	\$212,200,000
10	2027	\$218,500,000
11	2028	\$225,100,000
12	2029	\$288,700,000
13	2030	\$298,900,000
14	2031	\$309,300,000
15	2032	\$320,100,000
16	2033	\$331,200,000
17	2034	\$341,200,000
18	2035	\$351,400,000
19	2036	\$361,900,000
20	2037	\$372,800,000
21	2038	\$384,000,000
22	2039	\$395,500,000
23	2040	\$407,400,000
24	2041	\$419,600,000
25	2042	\$432,200,000
26	2043	\$445,100,000

1 Beginning July 1, 2021 and until July 1, 2022, subject to
2 the payment of amounts into the County and Mass Transit
3 District Fund, the Local Government Tax Fund, the Build
4 Illinois Fund, the McCormick Place Expansion Project Fund, the
5 Illinois Tax Increment Fund, and the Tax Compliance and
6 Administration Fund as provided in this Section, the
7 Department shall pay each month into the Road Fund the amount
8 estimated to represent 16% of the net revenue realized from
9 the taxes imposed on motor fuel and gasohol. Beginning July 1,
10 2022 and until July 1, 2023, subject to the payment of amounts
11 into the County and Mass Transit District Fund, the Local
12 Government Tax Fund, the Build Illinois Fund, the McCormick
13 Place Expansion Project Fund, the Illinois Tax Increment Fund,
14 and the Tax Compliance and Administration Fund as provided in
15 this Section, the Department shall pay each month into the
16 Road Fund the amount estimated to represent 32% of the net
17 revenue realized from the taxes imposed on motor fuel and
18 gasohol. Beginning July 1, 2023 and until July 1, 2024,
19 subject to the payment of amounts into the County and Mass
20 Transit District Fund, the Local Government Tax Fund, the
21 Build Illinois Fund, the McCormick Place Expansion Project
22 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
23 and Administration Fund as provided in this Section, the
24 Department shall pay each month into the Road Fund the amount
25 estimated to represent 48% of the net revenue realized from
26 the taxes imposed on motor fuel and gasohol. Beginning July 1,

1 2024 and until July 1, 2025, 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 64% of the net
8 revenue realized from the taxes imposed on motor fuel and
9 gasohol. Beginning on July 1, 2025, subject to the payment of
10 amounts into the County and Mass Transit District Fund, the
11 Local Government Tax Fund, the Build Illinois Fund, the
12 McCormick Place Expansion Project Fund, the Illinois Tax
13 Increment Fund, and the Tax Compliance and Administration Fund
14 as provided in this Section, the Department shall pay each
15 month into the Road Fund the amount estimated to represent 80%
16 of the net revenue realized from the taxes imposed on motor
17 fuel and gasohol. As used in this paragraph "motor fuel" has
18 the meaning given to that term in Section 1.1 of the Motor Fuel
19 Tax Law, and "gasohol" has the meaning given to that term in
20 Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

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

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

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

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

26 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,

1 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
2 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
3 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,
4 eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25;
5 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605,
6 eff. 7-1-24; revised 11-26-24.)

7 Section 25. The Pyrotechnic Use Act is amended by changing
8 Sections 2 and 2.2 as follows:

9 (425 ILCS 35/2) (from Ch. 127 1/2, par. 128)

10 Sec. 2. Possession, sale, and use of fireworks. Except for
11 D.O.T. Class C common fireworks and as otherwise ~~as~~
12 ~~hereinafter~~ provided in this Act it shall be unlawful for any
13 person, firm, co-partnership, or corporation to knowingly
14 possess, offer for sale, expose for sale, sell at retail, or
15 use or explode any display fireworks, flame effects, or
16 consumer fireworks; provided that city councils in cities, the
17 president and board of trustees in villages and incorporated
18 towns, and outside the corporate limits of cities, villages
19 and incorporated towns, the county board, shall have power to
20 adopt reasonable rules and regulations for the granting of
21 permits for pyrotechnic and consumer displays. D.O.T. Class C
22 common fireworks may be purchased only by individuals over the
23 age of 18.

24 "D.O.T. Class C common fireworks" means all articles of

1 fireworks as are now or hereafter classified as D.O.T. Class C
2 common fireworks in the regulations of the United States
3 Department of Transportation for transportation of explosive
4 and other dangerous articles.

5 (Source: P.A. 93-263, eff. 7-22-03; 94-658, eff. 1-1-06.)

6 (425 ILCS 35/2.2)

7 Sec. 2.2. Private use. Consumer displays. Fireworks may be
8 discharged only by individuals over the age of 18. Each
9 consumer display shall be handled by a competent individual
10 who has received training from a consumer fireworks training
11 class approved by the Office of the State Fire Marshal.
12 Applications for consumer display permits shall be made in
13 writing at least 15 days in advance of the date of the display,
14 unless agreed to otherwise by the local jurisdiction issuing
15 the permit and the fire chief of the jurisdiction in which the
16 display will occur. After a permit has been granted, sales,
17 possession, use, and distribution of consumer fireworks for
18 display shall be lawful for that purpose only. No permit
19 granted hereunder shall be transferable.

20 Permits may be granted hereunder to any adult individual
21 applying for a permit who provides proof that he or she has
22 received the requisite training. The local jurisdiction
23 issuing the permit is authorized to conduct a criminal
24 background check of the applicant as a condition of issuing a
25 permit.

1 ~~A permit shall be issued only after inspection of the~~
2 ~~display site by the fire chief providing fire protection~~
3 ~~coverage to the area of display, or his or her designee, to~~
4 ~~determine that the display is in full compliance with the~~
5 ~~rules adopted by the State Fire Marshal. Nothing in this~~
6 ~~Section shall prohibit the issuer of a permit from adopting~~
7 ~~more stringent rules.~~

8 (Source: P.A. 94-658, eff. 1-1-06.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law, except that Section 25 takes effect on January
11 1, 2026.