



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

SB2120

Introduced 2/7/2025, by Sen. Laura Fine

#### SYNOPSIS AS INTRODUCED:

20 ILCS 1305/1-55 new	
30 ILCS 105/6z-134	
35 ILCS 630/2	from Ch. 120, par. 2002
35 ILCS 630/3	from Ch. 120, par. 2003
35 ILCS 630/4	from Ch. 120, par. 2004
35 ILCS 630/6	from Ch. 120, par. 2006

Amends the Department of Human Services Act. Provides that the Department of Human Services is authorized to implement and administer the 9-8-8 National Suicide Prevention Lifeline system in compliance with the National Suicide Hotline Designation Act of 2020, the Federal Communication Commission's rules adopted to administer the National Suicide Hotline Designation Act of 2020, and national guidelines for crisis care. Amends the State Finance Act. In provisions concerning the Statewide 9-8-8 Trust Fund, provides that the Fund is administered by the Department of Human Services. Defines "statewide 9-8-8 suicide prevention and mental health crisis system". Amends the Telecommunications Excise Tax Act. Increases the rate of tax on interstate and intrastate telecommunications from 7% to 8.65%. Provides that the 1.65% increase in the rate shall be designated as the "statewide 9-8-8 surcharge" and is established to support and enhance the 9-8-8 Suicide and Crisis Lifeline in compliance with the National Suicide Hotline Designation Act of 2020. Sets forth the distribution of proceeds from the tax imposed under the Act. Effective immediately.

LRB104 07102 HLH 21550 b

1 AN ACT concerning revenue.

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

4 Section 5. The Department of Human Services Act is amended  
5 by adding Section 1-55 as follows:

6 (20 ILCS 1305/1-55 new)

7 Sec. 1-55. 9-8-8 National Suicide Prevention Lifeline  
8 System and Statewide 9-8-8 Trust Fund.

9 (a) The Department of Human Services is authorized to  
10 implement and administer the 9-8-8 National Suicide Prevention  
11 Lifeline system in compliance with the National Suicide  
12 Hotline Designation Act of 2020 as codified in 47 U.S.C. 251  
13 and 251a and any subsequent amendments, the Federal  
14 Communication Commission's rules adopted to administer the  
15 National Suicide Hotline Designation Act of 2020 and any  
16 subsequent amendments, and national guidelines for crisis  
17 care.

18 (b) The Department is authorized to collaborate with other  
19 State agencies and stakeholders to implement and administer  
20 the 9-8-8 National Suicide Prevention Lifeline system.

21 (c) The Department is authorized to administer the  
22 Statewide 9-8-8 Trust Fund pursuant to Section 6z-134 of the  
23 State Finance Act.

1 Section 10. The State Finance Act is amended by changing  
2 Section 6z-134 as follows:

3 (30 ILCS 105/6z-134)

4 Sec. 6z-134. Statewide 9-8-8 Trust Fund.

5 (a) The Statewide 9-8-8 Trust Fund is created as a special  
6 fund in the State treasury. This Fund is administered by the  
7 Department of Human Services. Moneys in the Fund shall be used  
8 by the Department of Human Services for the purposes of  
9 establishing and maintaining a statewide 9-8-8 suicide  
10 prevention and mental health crisis system pursuant to the  
11 National Suicide Hotline Designation Act of 2020 as codified  
12 in 47 U.S.C. 251 and 251a and any subsequent amendments, the  
13 Federal Communication Commission's rules adopted to administer  
14 the National Suicide Hotline Designation Act of 2020 as  
15 codified in 47 U.S.C. 251 and 251a and any subsequent  
16 amendments ~~on July 16, 2020,~~ and national guidelines for  
17 crisis care. The Fund shall consist of:

18 (1) appropriations by the General Assembly;

19 (2) grants and gifts intended for deposit in the Fund;

20 (3) interest, premiums, gains, or other earnings on  
21 the Fund;

22 (3.1) proceeds from the statewide 9-8-8 surcharge  
23 imposed under Sections 3 and 4 of the Telecommunication  
24 Excise Tax Act; and

1 (4) moneys received from any other source that are  
2 deposited in or transferred into the Fund.

3 (b) Moneys in the Fund:

4 (1) do not revert at the end of any State fiscal year  
5 but remain available for the purposes of the Fund in  
6 subsequent State fiscal years; ~~and~~

7 (2) are not subject to transfer to any other Fund or to  
8 transfer, assignment, or reassignment for any other use or  
9 purpose outside of those specified in this Section; and -

10 (3) shall be used by the Department of Human Services  
11 to pay expenses pursuant to 47 U.S.C. 251a.

12 (c) An annual report of Fund deposits and expenditures  
13 shall be made to the General Assembly and the Federal  
14 Communications Commission by the Department of Human Services  
15 pursuant to 47 U.S.C. 251a.

16 (d) (Blank).

17 (e) For the purposes of this Section, "statewide 9-8-8  
18 suicide prevention and mental health crisis system" means the  
19 core elements or pillars of the crisis system, as described by  
20 the Substance Abuse and Mental Health Services Administration,  
21 and includes Illinois' 9-8-8 Lifeline Contact Centers,  
22 community crisis response services, including mobile crisis  
23 teams, and crisis receiving and stabilization facilities and  
24 programs, including Living Room Programs.

25 (Source: P.A. 102-699, eff. 4-19-22; 102-1115, eff. 1-9-23.)

1 Section 15. The Telecommunications Excise Tax Act is  
2 amended by changing Sections 2, 3, 4, and 6 as follows:

3 (35 ILCS 630/2) (from Ch. 120, par. 2002)

4 Sec. 2. As used in this Article, unless the context  
5 clearly requires otherwise:

6 (a) "Gross charge" means the amount paid for the act or  
7 privilege of originating or receiving telecommunications in  
8 this State and for all services and equipment provided in  
9 connection therewith by a retailer, valued in money whether  
10 paid in money or otherwise, including cash, credits, services,  
11 and property of every kind or nature, and shall be determined  
12 without any deduction on account of the cost of such  
13 telecommunications, the cost of materials used, labor or  
14 service costs, or any other expense whatsoever. In case credit  
15 is extended, the amount thereof shall be included only as and  
16 when paid. "Gross charges" for private line service shall  
17 include charges imposed at each channel termination point  
18 within this State, charges for the channel mileage between  
19 each channel termination point within this State, and charges  
20 for that portion of the interstate inter-office channel  
21 provided within Illinois. Charges for that portion of the  
22 interstate inter-office channel provided in Illinois shall be  
23 determined by the retailer as follows: (i) for interstate  
24 inter-office channels having 2 channel termination points,  
25 only one of which is in Illinois, 50% of the total charge

1 imposed; or (ii) for interstate inter-office channels having  
2 more than 2 channel termination points, one or more of which  
3 are in Illinois, an amount equal to the total charge  
4 multiplied by a fraction, the numerator of which is the number  
5 of channel termination points within Illinois and the  
6 denominator of which is the total number of channel  
7 termination points. Prior to January 1, 2004, any method  
8 consistent with this paragraph or other method that reasonably  
9 apportions the total charges for interstate inter-office  
10 channels among the states in which channel terminations points  
11 are located shall be accepted as a reasonable method to  
12 determine the charges for that portion of the interstate  
13 inter-office channel provided within Illinois for that period.  
14 However, "gross charges" shall not include any of the  
15 following:

16 (1) Any amounts added to a purchaser's bill because of  
17 a charge made pursuant to (i) the tax imposed by this  
18 Article; (ii) charges added to customers' bills pursuant  
19 to the provisions of Section ~~Sections~~ 9-221 or 9-222 of  
20 the Public Utilities Act, as amended, or any similar  
21 charges added to customers' bills by retailers who are not  
22 subject to rate regulation by the Illinois Commerce  
23 Commission for the purpose of recovering any of the tax  
24 liabilities or other amounts specified in such provisions  
25 of such Act; (iii) the tax imposed by Section 4251 of the  
26 Internal Revenue Code; (iv) 911 surcharges; or (v) the tax

1 imposed by the Simplified Municipal Telecommunications Tax  
2 Act.

3 (2) Charges for a sent collect telecommunication  
4 received outside of the State.

5 (3) Charges for leased time on equipment or charges  
6 for the storage of data or information for subsequent  
7 retrieval or the processing of data or information  
8 intended to change its form or content. Such equipment  
9 includes, but is not limited to, the use of calculators,  
10 computers, data processing equipment, tabulating  
11 equipment, or accounting equipment and also includes the  
12 usage of computers under a time-sharing agreement.

13 (4) Charges for customer equipment, including such  
14 equipment that is leased or rented by the customer from  
15 any source, wherein such charges are disaggregated and  
16 separately identified from other charges.

17 (5) Charges to business enterprises certified under  
18 Section 9-222.1 of the Public Utilities Act, as amended,  
19 or under Section 95 of the Reimagining Energy and Vehicles  
20 in Illinois Act, to the extent of such exemption and  
21 during the period of time specified by the Department of  
22 Commerce and Economic Opportunity.

23 (5.1) Charges to business enterprises certified under  
24 the Manufacturing Illinois Chips for Real Opportunity  
25 (MICRO) Act, to the extent of the exemption and during the  
26 period of time specified by the Department of Commerce and

1 Economic Opportunity.

2 (5.2) Charges to entities certified under Section  
3 605-1115 of the Department of Commerce and Economic  
4 Opportunity Law of the Civil Administrative Code of  
5 Illinois to the extent of the exemption and during the  
6 period of time specified by the Department of Commerce and  
7 Economic Opportunity.

8 (6) Charges for telecommunications and all services  
9 and equipment provided in connection therewith between a  
10 parent corporation and its wholly owned subsidiaries or  
11 between wholly owned subsidiaries when the tax imposed  
12 under this Article has already been paid to a retailer and  
13 only to the extent that the charges between the parent  
14 corporation and wholly owned subsidiaries or between  
15 wholly owned subsidiaries represent expense allocation  
16 between the corporations and not the generation of profit  
17 for the corporation rendering such service.

18 (7) Bad debts. Bad debt means any portion of a debt  
19 that is related to a sale at retail for which gross charges  
20 are not otherwise deductible or excludable that has become  
21 worthless or uncollectable, as determined under applicable  
22 federal income tax standards. If the portion of the debt  
23 deemed to be bad is subsequently paid, the retailer shall  
24 report and pay the tax on that portion during the  
25 reporting period in which the payment is made.

26 (8) Charges paid by inserting coins in coin-operated

1 telecommunication devices.

2 (9) Amounts paid by telecommunications retailers under  
3 the Telecommunications Municipal Infrastructure  
4 Maintenance Fee Act.

5 (10) Charges for nontaxable services or  
6 telecommunications if (i) those charges are aggregated  
7 with other charges for telecommunications that are  
8 taxable, (ii) those charges are not separately stated on  
9 the customer bill or invoice, and (iii) the retailer can  
10 reasonably identify the nontaxable charges on the  
11 retailer's books and records kept in the regular course of  
12 business. If the nontaxable charges cannot reasonably be  
13 identified, the gross charge from the sale of both taxable  
14 and nontaxable services or telecommunications billed on a  
15 combined basis shall be attributed to the taxable services  
16 or telecommunications. The burden of proving nontaxable  
17 charges shall be on the retailer of the  
18 telecommunications.

19 (b) "Amount paid" means the amount charged to the  
20 taxpayer's service address in this State regardless of where  
21 such amount is billed or paid.

22 (c) "Telecommunications", in addition to the meaning  
23 ordinarily and popularly ascribed to it, includes, without  
24 limitation, messages or information transmitted through use of  
25 local, toll, and wide area telephone service; private line  
26 services; channel services; telegraph services;

1 teletypewriter; computer exchange services; cellular mobile  
2 telecommunications service; specialized mobile radio;  
3 stationary 2-way ~~two-way~~ radio; paging service; or any other  
4 form of mobile and portable one-way or 2-way ~~two-way~~  
5 communications; or any other transmission of messages or  
6 information by electronic or similar means, between or among  
7 points by wire, cable, fiber optics ~~fiber-optics~~, laser,  
8 microwave, radio, satellite, or similar facilities. As used in  
9 this Act, "private line" means a dedicated non-traffic  
10 sensitive service for a single customer, that entitles the  
11 customer to exclusive or priority use of a communications  
12 channel or group of channels, from one or more specified  
13 locations to one or more other specified locations. The  
14 definition of "telecommunications" shall not include value  
15 added services in which computer processing applications are  
16 used to act on the form, content, code, and protocol of the  
17 information for purposes other than transmission.  
18 "Telecommunications" shall not include purchases of  
19 telecommunications by a telecommunications service provider  
20 for use as a component part of the service provided by him to  
21 the ultimate retail consumer who originates or terminates the  
22 taxable end-to-end communications. Carrier access charges,  
23 right of access charges, charges for use of inter-company  
24 facilities, and all telecommunications resold in the  
25 subsequent provision of, used as a component of, or integrated  
26 into end-to-end telecommunications service shall be

1 non-taxable as sales for resale.

2 (d) "Interstate telecommunications" means all  
3 telecommunications that either originate or terminate outside  
4 this State.

5 (e) "Intrastate telecommunications" means all  
6 telecommunications that originate and terminate within this  
7 State.

8 (f) "Department" means the Department of Revenue of the  
9 State of Illinois.

10 (g) "Director" means the Director of Revenue for the  
11 Department of Revenue of the State of Illinois.

12 (h) "Taxpayer" means a person who individually or through  
13 his agents, employees, or permittees engages in the act or  
14 privilege of originating or receiving telecommunications in  
15 this State and who incurs a tax liability under this Article.

16 (i) "Person" means any natural individual, firm, trust,  
17 estate, partnership, association, joint stock company, joint  
18 venture, corporation, limited liability company, or a  
19 receiver, trustee, guardian or other representative appointed  
20 by order of any court, the federal ~~Federal~~ and State  
21 governments, including State universities created by statute  
22 or any city, town, county, or other political subdivision of  
23 this State.

24 (j) "Purchase at retail" means the acquisition,  
25 consumption, or use of telecommunication through a sale at  
26 retail.

1 (k) "Sale at retail" means the transmitting, supplying, or  
2 furnishing of telecommunications and all services and  
3 equipment provided in connection therewith for a consideration  
4 to persons other than the federal ~~Federal~~ and State  
5 governments, and State universities created by statute and  
6 other than between a parent corporation and its wholly owned  
7 subsidiaries or between wholly owned subsidiaries for their  
8 use or consumption and not for resale.

9 (l) "Retailer" means and includes every person engaged in  
10 the business of making sales at retail as defined in this  
11 Article. The Department may, in its discretion, upon  
12 application, authorize the collection of the tax hereby  
13 imposed by any retailer not maintaining a place of business  
14 within this State, who, to the satisfaction of the Department,  
15 furnishes adequate security to insure collection and payment  
16 of the tax. Such retailer shall be issued, without charge, a  
17 permit to collect such tax. When so authorized, it shall be the  
18 duty of such retailer to collect the tax upon all of the gross  
19 charges for telecommunications in this State in the same  
20 manner and subject to the same requirements as a retailer  
21 maintaining a place of business within this State. The permit  
22 may be revoked by the Department at its discretion.

23 (m) "Retailer maintaining a place of business in this  
24 State", or any like term, means and includes any retailer  
25 having or maintaining within this State, directly or by a  
26 subsidiary, an office, distribution facilities, transmission

1 facilities, sales office, warehouse or other place of  
2 business, or any agent or other representative operating  
3 within this State under the authority of the retailer or its  
4 subsidiary, irrespective of whether such place of business or  
5 agent or other representative is located here permanently or  
6 temporarily, or whether such retailer or subsidiary is  
7 licensed to do business in this State.

8 (n) "Service address" means the location of  
9 telecommunications equipment from which the telecommunications  
10 services are originated or at which telecommunications  
11 services are received by a taxpayer. In the event this may not  
12 be a defined location, as in the case of mobile phones, paging  
13 systems, maritime systems, "service address" means the  
14 customer's place of primary use as defined in the Mobile  
15 Telecommunications Sourcing Conformity Act. For air-to-ground  
16 systems and the like, "service address" shall mean the  
17 location of a taxpayer's primary use of the telecommunications  
18 equipment as defined by telephone number, authorization code,  
19 or location in Illinois where bills are sent.

20 (o) "Prepaid telephone calling arrangements" mean the  
21 right to exclusively purchase telephone or telecommunications  
22 services that must be paid for in advance and enable the  
23 origination of one or more intrastate, interstate, or  
24 international telephone calls or other telecommunications  
25 using an access number, an authorization code, or both,  
26 whether manually or electronically dialed, for which payment

1 to a retailer must be made in advance, provided that, unless  
2 recharged, no further service is provided once that prepaid  
3 amount of service has been consumed. Prepaid telephone calling  
4 arrangements include the recharge of a prepaid calling  
5 arrangement. For purposes of this subsection, "recharge" means  
6 the purchase of additional prepaid telephone or  
7 telecommunications services whether or not the purchaser  
8 acquires a different access number or authorization code.  
9 "Prepaid telephone calling arrangement" does not include an  
10 arrangement whereby a customer purchases a payment card and  
11 pursuant to which the service provider reflects the amount of  
12 such purchase as a credit on an invoice issued to that customer  
13 under an existing subscription plan.

14 (p) "9-8-8" means the universal telephone number within  
15 United States for the purpose of the national suicide  
16 prevention and mental health crisis hotline system operating  
17 through the National Suicide Prevention Lifeline maintained by  
18 the Assistant Secretary for Mental Health and Substance Use  
19 under Section 520E-3 of the Public Health Service Act (42  
20 U.S.C. 290bb-36c) and through the Veterans Crisis Line  
21 maintained by the Secretary of Veterans Affairs under 38  
22 U.S.C. 1720F(h).

23 (Source: P.A. 102-669, eff. 11-16-21; 102-700, eff. 4-19-22;  
24 102-1125, eff. 2-3-23; 103-595, eff. 6-26-24; revised  
25 10-21-24.)

1 (35 ILCS 630/3) (from Ch. 120, par. 2003)

2 Sec. 3. Tax imposed; intrastate telecommunications.

3 (a) Until December 31, 1997, a tax is imposed upon the act  
4 or privilege of originating or receiving intrastate  
5 telecommunications by a person in this State at the rate of 5%  
6 of the gross charge for such telecommunications purchased at  
7 retail from a retailer by such person.

8 (b) Beginning January 1, 1998 and through June 30, 2025, a  
9 tax is imposed upon the act or privilege of originating in this  
10 State or receiving in this State intrastate telecommunications  
11 by a person in this State at the rate of 7% of the gross charge  
12 for such telecommunications purchased at retail from a  
13 retailer by such person. However, such tax is not imposed on  
14 the act or privilege to the extent such act or privilege may  
15 not, under the Constitution and statutes of the United States,  
16 be made the subject of taxation by the State.

17 (c) Beginning July 1, 2025, a tax is imposed upon the act  
18 or privilege of originating in this State or receiving in this  
19 State intrastate telecommunications by a person in this State  
20 at the rate of 8.65% of the gross charge for such  
21 telecommunications purchased at retail from a retailer by that  
22 person. However, the tax is not imposed on the act or privilege  
23 to the extent the act or privilege may not, under the  
24 Constitution and statutes of the United States, be made the  
25 subject of taxation by the State. The 1.65% increase in the  
26 rate from 7% to 8.65% under this amendatory Act of the 104th

1 General Assembly shall be designated as the statewide 9-8-8  
2 surcharge and is established to support and enhance the 9-8-8  
3 Suicide and Crisis Lifeline in compliance with the National  
4 Suicide Hotline Designation Act of 2020 as codified in 47  
5 U.S.C. 251 and 251a.

6 (d) Beginning January 1, 2001, prepaid telephone calling  
7 arrangements shall not be considered telecommunications  
8 subject to the tax imposed under this Act.

9 (Source: P.A. 90-548, eff. 12-4-97; 91-870, eff. 6-22-00.)

10 (35 ILCS 630/4) (from Ch. 120, par. 2004)

11 Sec. 4. Tax imposed; interstate telecommunications.

12 (a) Until December 31, 1997, a tax is imposed upon the act  
13 or privilege of originating in this State or receiving in this  
14 State interstate telecommunications by a person in this State  
15 at the rate of 5% of the gross charge for such  
16 telecommunications purchased at retail from a retailer by such  
17 person.

18 (b) Beginning January 1, 1998 and through June 30, 2025, a  
19 tax is imposed upon the act or privilege of originating in this  
20 State or receiving in this State interstate telecommunications  
21 by a person in this State at the rate of 7% of the gross charge  
22 for such telecommunications purchased at retail from a  
23 retailer by such person. To prevent actual multi-state  
24 taxation of the act or privilege that is subject to taxation  
25 under this paragraph, any taxpayer, upon proof that that

1 taxpayer has paid a tax in another state on such event, shall  
2 be allowed a credit against the tax imposed in this Section 4  
3 to the extent of the amount of such tax properly due and paid  
4 in such other state. However, such tax is not imposed on the  
5 act or privilege to the extent such act or privilege may not,  
6 under the Constitution and statutes of the United States, be  
7 made the subject of taxation by the State.

8 (c) Beginning July 1, 2025, a tax is imposed upon the act  
9 or privilege of originating in this State or receiving in this  
10 State interstate telecommunications by a person in this State  
11 at the rate of 8.65% of the gross charge for such  
12 telecommunications purchased at retail from a retailer by that  
13 person. To prevent actual multistate taxation of the act or  
14 privilege that is subject to taxation under this paragraph,  
15 any taxpayer, upon proof that the taxpayer has paid a tax in  
16 another state on the event, shall be allowed a credit against  
17 the tax imposed in this Section to the extent of the amount of  
18 such tax properly due and paid in the other state. However,  
19 such tax is not imposed on the act or privilege to the extent  
20 the act or privilege may not, under the Constitution and  
21 statutes of the United States, be made the subject of taxation  
22 by the State. The 1.65% increase in the rate from 7% to 8.65%  
23 under this amendatory Act of the 104th General Assembly shall  
24 be designated as the statewide 9-8-8 surcharge and is  
25 established to support and enhance the 9-8-8 Suicide and  
26 Crisis Lifeline in compliance with the National Suicide

1 Hotline Designation Act of 2020 as codified in 47 U.S.C. 251  
2 and 251a.

3 (d) Beginning on January 1, 2001, prepaid telephone  
4 calling arrangements shall not be considered  
5 telecommunications subject to the tax imposed under this Act.  
6 (Source: P.A. 90-548, eff. 12-4-97; 91-870, eff. 6-22-00.)

7 (35 ILCS 630/6) (from Ch. 120, par. 2006)

8 Sec. 6. Returns; payments; deposits.

9 (a) Except as provided hereinafter in this Section, on or  
10 before the last day of each month, each retailer maintaining a  
11 place of business in this State shall make a return to the  
12 Department for the preceding calendar month, stating:

13 1. The retailer's ~~His~~ name;

14 2. The address of the ~~his~~ principal place of business,  
15 or the address of the principal place of business (if that  
16 is a different address) from which the retailer ~~he~~ engages  
17 in the business of transmitting telecommunications;

18 3. Total amount of gross charges billed by the  
19 retailer ~~him~~ during the preceding calendar month for  
20 providing telecommunications during such calendar month;

21 4. Total amount received by the retailer ~~him~~ during  
22 the preceding calendar month on credit extended;

23 5. Deductions allowed by law;

24 6. Gross charges which were billed by the retailer ~~him~~  
25 during the preceding calendar month and upon the basis of

1 which the tax, including the surcharge, is imposed;

2 7. Amount of tax (computed upon Item 6);

3 8. Amount of the statewide 9-8-8 surcharge included in  
4 item 7.

5 9. ~~8.~~ Such other reasonable information as the  
6 Department may require.

7 (b) Any taxpayer required to make payments under this  
8 Section may make the payments by electronic funds transfer.  
9 The Department shall adopt rules necessary to effectuate a  
10 program of electronic funds transfer. Any taxpayer who has  
11 average monthly tax billings due to the Department under this  
12 Act and the Simplified Municipal Telecommunications Tax Act  
13 that exceed \$1,000 shall make all payments by electronic funds  
14 transfer as required by rules of the Department and shall file  
15 the return required by this Section by electronic means as  
16 required by rules of the Department.

17 (c) Types of returns and filing deadlines. If the  
18 retailer's average monthly tax billings due to the Department  
19 under this Act and the Simplified Municipal Telecommunications  
20 Tax Act do not exceed \$1,000, the Department may authorize the  
21 retailer's ~~his~~ returns to be filed on a quarter annual basis,  
22 with the return for January, February and March of a given year  
23 being due by April 30 of such year; with the return for April,  
24 May and June of a given year being due by July 31st of such  
25 year; with the return for July, August and September of a given  
26 year being due by October 31st of such year; and with the

1 return of October, November and December of a given year being  
2 due by January 31st of the following year.

3 If the retailer is otherwise required to file a monthly or  
4 quarterly return and if the retailer's average monthly tax  
5 billings due to the Department under this Act and the  
6 Simplified Municipal Telecommunications Tax Act do not exceed  
7 \$400, the Department may authorize the retailer's ~~his or her~~  
8 return to be filed on an annual basis, with the return for a  
9 given year being due by January 31st of the following year.

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

17 In making such return, the retailer shall determine the  
18 value of any consideration other than money received by the  
19 retailer ~~him~~ and he shall include such value in the ~~his~~ return.  
20 Such determination shall be subject to review and revision by  
21 the Department in the manner hereinafter provided for the  
22 correction of returns.

23 (d) Payment and discount. Each retailer whose average  
24 monthly liability to the Department under this Article and the  
25 Simplified Municipal Telecommunications Tax Act was \$25,000 or  
26 more during the preceding calendar year, excluding the month

1 of highest liability and the month of lowest liability in such  
2 calendar year, and who is not operated by a unit of local  
3 government, shall make estimated payments to the Department on  
4 or before the 7th, 15th, 22nd and last day of the month during  
5 which tax collection liability to the Department is incurred  
6 in an amount not less than the lower of either 22.5% of the  
7 retailer's actual tax collections for the month or 25% of the  
8 retailer's actual tax collections for the same calendar month  
9 of the preceding year. The amount of such quarter monthly  
10 payments shall be credited against the final liability of the  
11 retailer's return for that month. Any outstanding credit,  
12 approved by the Department, arising from the retailer's  
13 overpayment of its final liability for any month may be  
14 applied to reduce the amount of any subsequent quarter monthly  
15 payment or credited against the final liability of the  
16 retailer's return for any subsequent month. If any quarter  
17 monthly payment is not paid at the time or in the amount  
18 required by this Section, the retailer shall be liable for  
19 penalty and interest on the difference between the minimum  
20 amount due as a payment and the amount of such payment actually  
21 and timely paid, except insofar as the retailer has previously  
22 made payments for that month to the Department in excess of the  
23 minimum payments previously due.

24 The retailer making the return herein provided for shall,  
25 at the time of making such return, pay to the Department the  
26 amount of tax herein imposed, less a discount of 1% which is

1 allowed to reimburse the retailer for the expenses incurred in  
2 keeping records, billing the customer, preparing and filing  
3 returns, remitting the tax, and supplying data to the  
4 Department upon request. No discount may be claimed by a  
5 retailer on returns not timely filed and for taxes not timely  
6 remitted.

7 If any payment provided for in this Section exceeds the  
8 retailer's liabilities under this Act, as shown on an original  
9 return, the Department may authorize the retailer to credit  
10 such excess payment against liability subsequently to be  
11 remitted to the Department under this Act, in accordance with  
12 reasonable rules adopted by the Department. If the Department  
13 subsequently determines that all or any part of the credit  
14 taken was not actually due to the retailer, the retailer's  
15 discount shall be reduced by an amount equal to the difference  
16 between the discount as applied to the credit taken and that  
17 actually due, and that retailer shall be liable for penalties  
18 and interest on such difference.

19 (e) Deposits.

20 (1) On and after the effective date of this Article of  
21 1985 and through June 30, 2025, of the moneys received by  
22 the Department of Revenue pursuant to this Article, other  
23 than moneys received pursuant to the additional taxes  
24 imposed by Public Act 90-548:

25 (A) ~~(1)~~ \$1,000,000 shall be paid each month into  
26 the Common School Fund;

1           (B) ~~(2)~~ beginning on the first day of the first  
2           calendar month to occur on or after the effective date  
3           of this amendatory Act of the 98th General Assembly,  
4           an amount equal to 1/12 of 5% of the cash receipts  
5           collected during the preceding fiscal year by the  
6           Audit Bureau of the Department from the tax under this  
7           Act and the Simplified Municipal Telecommunications  
8           Tax Act shall be paid each month into the Tax  
9           Compliance and Administration Fund; those moneys shall  
10          be used, subject to appropriation, to fund additional  
11          auditors and compliance personnel at the Department of  
12          Revenue; and

13           (C) ~~(3)~~ the remainder shall be deposited into the  
14          General Revenue Fund.

15           (2) On and after February 1, 1998 and through June 30,  
16          2025, however, of the moneys received by the Department of  
17          Revenue pursuant to the additional taxes imposed by Public  
18          Act 90-548, one-half shall be deposited into the School  
19          Infrastructure Fund and one-half shall be deposited into  
20          the Common School Fund. On and after the effective date of  
21          this amendatory Act of the 91st General Assembly, if in  
22          any fiscal year the total of the moneys deposited into the  
23          School Infrastructure Fund under this Act is less than the  
24          total of the moneys deposited into that Fund from the  
25          additional taxes imposed by Public Act 90-548 during  
26          fiscal year 1999, then, as soon as possible after the

1 close of the fiscal year, the Comptroller shall order  
2 transferred and the Treasurer shall transfer from the  
3 General Revenue Fund to the School Infrastructure Fund an  
4 amount equal to the difference between the fiscal year  
5 total deposits and the total amount deposited into the  
6 Fund in fiscal year 1999.

7 (3) Beginning August 1, 2025, moneys collected under  
8 this Act by the Department shall be deposited as follows:

9 (A) 57.7% into the General Revenue Fund, other  
10 than:

11 (i) \$1,000,000 shall be paid each month into  
12 the Common School Fund; and

13 (ii) an amount equal to 1/12 of 5% of the cash  
14 receipts collected during the preceding fiscal  
15 year by the Audit Bureau of the Department from  
16 the tax under this Act and the Simplified  
17 Municipal Telecommunications Tax Act shall be paid  
18 each month into the Tax Compliance and  
19 Administration Fund; those moneys shall be used,  
20 subject to appropriation, to fund additional  
21 auditors and compliance personnel at the  
22 Department of Revenue;

23 (B) 11.6% into the Common School Fund;

24 (C) 11.6% into the School Infrastructure Fund; and

25 (D) 19.1% into the Statewide 9-8-8 Trust Fund.

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

1           Section 99. Effective date. This Act takes effect upon  
2           becoming law.