



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB4205

Introduced 5/13/2026, by Sen. Dave Syverson

SYNOPSIS AS INTRODUCED:

35 ILCS 105/3-10	from Ch. 120, par. 439.33-10
35 ILCS 105/9	
35 ILCS 110/3-10	
35 ILCS 110/9	
35 ILCS 115/3-10	
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	from Ch. 120, par. 441-10
35 ILCS 120/3	

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, from July 1, 2026 through December 31, 2026, use and occupation taxes on motor fuel and gasohol are imposed at the rate of 1.25%. Makes corresponding changes concerning the distribution of proceeds. Effective immediately.

LRB104 21777 HLH 37461 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 Sections
5 3-10 and 9 as follows:

6 (35 ILCS 105/3-10) from Ch. 120, par. 439.33-10

7 Sec. 3-10. Rate of tax. Unless otherwise provided in this
8 Section, the tax imposed by this Act is at the rate of 6.25% of
9 either the selling price or the fair market value, if any, of
10 the tangible personal property, which, on and after January 1,
11 2025, includes leases of tangible personal property. In all
12 cases where property functionally used or consumed is the same
13 as the property that was purchased at retail, then the tax is
14 imposed on the selling price of the property. In all cases
15 where property functionally used or consumed is a by-product
16 or waste product that has been refined, manufactured, or
17 produced from property purchased at retail, then the tax is
18 imposed on the lower of the fair market value, if any, of the
19 specific property so used in this State or on the selling price
20 of the property purchased at retail. For purposes of this
21 Section "fair market value" means the price at which property
22 would change hands between a willing buyer and a willing
23 seller, neither being under any compulsion to buy or sell and

1 both having reasonable knowledge of the relevant facts. The
2 fair market value shall be established by Illinois sales by
3 the taxpayer of the same property as that functionally used or
4 consumed, or if there are no such sales by the taxpayer, then
5 comparable sales or purchases of property of like kind and
6 character in Illinois.

7 Beginning on July 1, 2000 and through December 31, 2000,
8 and again from July 1, 2026 through December 31, 2026, with
9 respect to motor fuel, as defined in Section 1.1 of the Motor
10 Fuel Tax Law, and gasohol, as defined in Section 3-40 of the
11 Use Tax Act, the tax is imposed at the rate of 1.25%.

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

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

1 ~~of the proceeds of sales of gasoline made during that time.~~

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

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

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

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

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

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

1 imposed by this Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10 (35 ILCS 105/9)

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

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

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

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

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

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

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

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

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

1 this Act, including, but not limited to, returns for motor
2 vehicles, watercraft, aircraft, and trailers that are required
3 to be registered with an agency of this State, shall be filed
4 electronically. Retailers who demonstrate that they do not
5 have access to the Internet or demonstrate hardship in filing
6 electronically may petition the Department to waive the
7 electronic filing requirement.

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

- 16 1. The name of the seller;
- 17 2. The address of the principal place of business from
18 which he engages in the business of selling tangible
19 personal property at retail in this State;
- 20 3. The total amount of taxable receipts received by
21 him during the preceding calendar month from sales of
22 tangible personal property by him during such preceding
23 calendar month, including receipts from charge and time
24 sales, but less all deductions allowed by law;
- 25 4. The amount of credit provided in Section 2d of this
26 Act;

1 5. The amount of tax due;

2 5-5. The signature of the taxpayer; and

3 6. Such other reasonable information as the Department
4 may require.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 If the retailer is otherwise required to file a monthly

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

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

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

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

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

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

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

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

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

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

26 Such transaction reporting return shall be filed not later

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7 From August 1, 2026 until February 1, 2027, Beginning
8 ~~August 1, 2000,~~ each month the Department shall pay into the
9 State and Local Sales Tax Reform Fund 100% of the net revenue
10 realized for the preceding month from the 1.25% rate on the
11 selling price of motor fuel and gasohol. If, in any month, the
12 tax on sales tax holiday items, as defined in Section 3-6, is
13 imposed at the rate of 1.25%, then the Department shall pay
14 100% of the net revenue realized for that month from the 1.25%
15 rate on the selling price of sales tax holiday items into the
16 State and Local Sales Tax Reform Fund.

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

24 Beginning October 1, 2009, each month the Department shall
25 pay into the Capital Projects Fund an amount that is equal to
26 an amount estimated by the Department to represent 80% of the

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

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

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

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

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

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

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

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

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

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

	Fiscal Year	Total Deposit
	1993	\$0
	1994	53,000,000
	1995	58,000,000
	1996	61,000,000
	1997	64,000,000
	1998	68,000,000
	1999	71,000,000
	2000	75,000,000
	2001	80,000,000
	2002	93,000,000
	2003	99,000,000
	2004	103,000,000
	2005	108,000,000
	2006	113,000,000
	2007	119,000,000
	2008	126,000,000
	2009	132,000,000
	2010	139,000,000

1	2011	146,000,000
2	2012	153,000,000
3	2013	161,000,000
4	2014	170,000,000
5	2015	179,000,000
6	2016	189,000,000
7	2017	199,000,000
8	2018	210,000,000
9	2019	221,000,000
10	2020	233,000,000
11	2021	300,000,000
12	2022	300,000,000
13	2023	300,000,000
14	2024	300,000,000
15	2025	300,000,000
16	2026	300,000,000
17	2027	375,000,000
18	2028	375,000,000
19	2029	375,000,000
20	2030	375,000,000
21	2031	375,000,000
22	2032	375,000,000
23	2033	375,000,000
24	2034	375,000,000
25	2035	375,000,000
26	2036	450,000,000

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

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

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

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

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

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

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

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

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

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000
2032	\$320,100,000
2033	\$331,200,000
2034	\$341,200,000
2035	\$351,400,000
2036	\$361,900,000
2037	\$372,800,000

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

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

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

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

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

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

26 (Source: P.A. 103-154, eff. 6-30-23; 103-363, eff. 7-28-23;

1 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592,
2 Article 110, Section 110-5, eff. 6-7-24; 103-1055, eff.
3 12-20-24; 104-6, Article 5, Section 5-10, eff. 6-16-25; 104-6,
4 Article 35, Section 35-20, eff. 6-16-25; revised 1-12-26.)

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

6 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
7 and trailers that are required to be registered with an agency
8 of this State, each retailer required or authorized to collect
9 the tax imposed by this Act shall pay to the Department the
10 amount of such tax (except as otherwise provided) at the time
11 when he is required to file his return for the period during
12 which such tax was collected, less a discount of 2.1% prior to
13 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
14 per calendar year, whichever is greater, which is allowed to
15 reimburse the retailer for expenses incurred in collecting the
16 tax, keeping records, preparing and filing returns, remitting
17 the tax and supplying data to the Department on request.
18 Beginning with returns due on or after January 1, 2025, the
19 discount allowed in this Section, the Retailers' Occupation
20 Tax Act, the Service Occupation Tax Act, and the Service Use
21 Tax Act, including any local tax administered by the
22 Department and reported on the same return, shall not exceed
23 \$1,000 per month in the aggregate for returns other than
24 transaction returns filed during the month. When determining
25 the discount allowed under this Section, retailers shall

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

1 the Retailers' Occupation Tax Act, with respect to the sale of
2 the same property.

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

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

18 Except as provided in this Section, on or before the
19 twentieth day of each calendar month, such retailer shall file
20 a return for the preceding calendar month. Such return shall
21 be filed on forms prescribed by the Department and shall
22 furnish such information as the Department may reasonably
23 require. The return shall include the gross receipts on food
24 for human consumption that is to be consumed off the premises
25 where it is sold (other than alcoholic beverages, food
26 consisting of or infused with adult use cannabis, soft drinks,

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

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

1 electronic filing requirement.

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

9 1. The name of the seller;

10 2. The address of the principal place of business from
11 which he engages in the business of selling tangible
12 personal property at retail in this State;

13 3. The total amount of taxable receipts received by
14 him during the preceding calendar month from sales of
15 tangible personal property by him during such preceding
16 calendar month, including receipts from charge and time
17 sales, but less all deductions allowed by law;

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

20 5. The amount of tax due;

21 5-5. The signature of the taxpayer; and

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

24 Each retailer required or authorized to collect the tax
25 imposed by this Act on aviation fuel sold at retail in this
26 State during the preceding calendar month shall, instead of

1 reporting and paying tax on aviation fuel as otherwise
2 required by this Section, report and pay such tax on a separate
3 aviation fuel tax return. The requirements related to the
4 return shall be as otherwise provided in this Section.
5 Notwithstanding any other provisions of this Act to the
6 contrary, retailers collecting tax on aviation fuel shall file
7 all aviation fuel tax returns and shall make all aviation fuel
8 tax payments by electronic means in the manner and form
9 required by the Department. For purposes of this Section,
10 "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Department may reasonably require.

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

19 Such transaction reporting return shall be filed not later
20 than 20 days after the date of delivery of the item that is
21 being sold, but may be filed by the retailer at any time sooner
22 than that if he chooses to do so. The transaction reporting
23 return and tax remittance or proof of exemption from the tax
24 that is imposed by this Act may be transmitted to the
25 Department by way of the State agency with which, or State
26 officer with whom, the tangible personal property must be

1 titled or registered (if titling or registration is required)
2 if the Department and such agency or State officer determine
3 that this procedure will expedite the processing of
4 applications for title or registration.

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

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

26 If the user who would otherwise pay tax to the retailer

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

18 On and after January 1, 2025, with respect to the lease of
19 trailers, other than semitrailers as defined in Section 1-187
20 of the Illinois Vehicle Code, that are required to be
21 registered with an agency of this State and that are subject to
22 the tax on lease receipts under this Act, notwithstanding any
23 other provision of this Act to the contrary, for the purpose of
24 reporting and paying tax under this Act on those lease
25 receipts, lessors shall file returns in addition to and
26 separate from the transaction reporting return. Lessors shall

1 file those lease returns and make payment to the Department by
2 electronic means on or before the 20th day of each month
3 following the month, quarter, or year, as applicable, in which
4 lease receipts were received. All lease receipts received by
5 the lessor from the lease of those trailers during the same
6 reporting period shall be reported and tax shall be paid on a
7 single return form to be prescribed by the Department.

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

24 Any retailer filing a return under this Section shall also
25 include (for the purpose of paying tax thereon) the total tax
26 covered by such return upon the selling price of tangible

1 personal property purchased by him at retail from a retailer,
2 but as to which the tax imposed by this Act was not collected
3 from the retailer filing such return, and such retailer shall
4 remit the amount of such tax to the Department when filing such
5 return.

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 retailers, who are required to file
9 returns hereunder and also under the Retailers' Occupation Tax
10 Act, to furnish all the return information required by both
11 Acts on the one form.

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the County and Mass Transit District Fund 4% of the
24 net revenue realized for the preceding month from the 6.25%
25 general rate on the selling price of tangible personal
26 property which is purchased outside Illinois at retail from a

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

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

14 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 Fuels 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 From August 1, 2026 until February 1, 2027, Beginning

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

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

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

24 Beginning July 1, 2011, each month the Department shall
25 pay into the Clean Air Act Permit Fund 80% of the net revenue
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of sorbents used in Illinois in the
2 process of sorbent injection as used to comply with the
3 Environmental Protection Act or the federal Clean Air Act, but
4 the total payment into the Clean Air Act Permit Fund under this
5 Act and the Retailers' Occupation Tax Act shall not exceed
6 \$2,000,000 in any fiscal year.

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

22 Beginning July 1, 2015, of the remainder of the moneys
23 received by the Department under this Act, the Service Use Tax
24 Act, the Service Occupation Tax Act, and the Retailers'
25 Occupation Tax Act, each month the Department shall deposit
26 \$500,000 into the State Crime Laboratory Fund.

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

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

1 Retirement and Interest Fund pursuant to Section 13 of the
2 Build Illinois Bond Act, an amount equal to such deficiency
3 shall be immediately paid from other moneys received by the
4 Department pursuant to the Tax Acts to the Build Illinois
5 Fund; provided, however, that any amounts paid to the Build
6 Illinois Fund in any fiscal year pursuant to this sentence
7 shall be deemed to constitute payments pursuant to clause (b)
8 of the preceding sentence and shall reduce the amount
9 otherwise payable for such fiscal year pursuant to clause (b)
10 of the preceding sentence. 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 the 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, the Illinois
12 Tax Increment Fund, and the Energy Infrastructure Fund
13 pursuant to the preceding paragraphs or in any amendments to
14 this Section hereafter enacted, beginning on the first day of
15 the first calendar month to occur on or after August 26, 2014
16 (the effective date of Public Act 98-1098), each month, from
17 the collections made under Section 9 of the Use Tax Act,
18 Section 9 of the Service Use Tax Act, Section 9 of the Service
19 Occupation Tax Act, and Section 3 of the Retailers' Occupation
20 Tax Act, the Department shall pay into the Tax Compliance and
21 Administration Fund, to be used, subject to appropriation, to
22 fund additional auditors and compliance personnel at the
23 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
24 the cash receipts collected during the preceding fiscal year
25 by the Audit Bureau of the Department under the Use Tax Act,
26 the Service Use Tax Act, the Service Occupation Tax Act, the

1 Retailers' Occupation Tax Act, and associated local occupation
2 and use taxes 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, and the Tax Compliance and Administration
6 Fund as provided in this Section, beginning on July 1, 2018 the
7 Department shall pay each month into the Downstate Public
8 Transportation Fund the moneys required to be so paid under
9 Section 2-3 of the Downstate Public Transportation Act.

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

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000
2032	\$320,100,000
2033	\$331,200,000
2034	\$341,200,000
2035	\$351,400,000
2036	\$361,900,000
2037	\$372,800,000
2038	\$384,000,000
2039	\$395,500,000
2040	\$407,400,000
2041	\$419,600,000
2042	\$432,200,000
2043	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to

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

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

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

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

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

1 Article 35, Section 35-20, eff. 6-16-25; 104-457, eff.
2 6-1-26.)

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

5 (35 ILCS 110/3-10)

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

13 Beginning on July 1, 2000 and through December 31, 2000,
14 and again from July 1, 2026 through December 31, 2026, with
15 respect to motor fuel, as defined in Section 1.1 of the Motor
16 Fuel Tax Law, and gasohol, as defined in Section 3-40 of the
17 Use Tax Act, the tax is imposed at the rate of 1.25%.

18 With respect to gasohol, as defined in the Use Tax Act, the
19 tax imposed by this Act applies to (i) 70% of the selling price
20 of property transferred as an incident to the sale of service
21 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
22 of the selling price of property transferred as an incident to
23 the sale of service on or after July 1, 2003 and on or before
24 July 1, 2017, (iii) 100% of the selling price of property

1 transferred as an incident to the sale of service after July 1,
2 2017 and before January 1, 2024, (iv) 90% of the selling price
3 of property transferred as an incident to the sale of service
4 on or after January 1, 2024 and on or before December 31, 2028,
5 and (v) 100% of the selling price of property transferred as an
6 incident to the sale of service after December 31, 2028. ~~If, at~~
7 ~~any time, however, the tax under this Act on sales of gasohol,~~
8 ~~as defined in the Use Tax Act, is imposed at the rate of 1.25%,~~
9 ~~then the tax imposed by this Act applies to 100% of the~~
10 ~~proceeds of sales of gasohol made during that time.~~

11 With respect to mid-range ethanol blends, as defined in
12 Section 3-44.3 of the Use Tax Act, the tax imposed by this Act
13 applies to (i) 80% of the selling price of property
14 transferred as an incident to the sale of service on or after
15 January 1, 2024 and on or before December 31, 2028 and (ii)
16 100% of the selling price of property transferred as an
17 incident to the sale of service after December 31, 2028. ~~If, at~~
18 ~~any time, however, the tax under this Act on sales of mid range~~
19 ~~ethanol blends is imposed at the rate of 1.25%, then the tax~~
20 ~~imposed by this Act applies to 100% of the selling price of~~
21 ~~mid range ethanol blends transferred as an incident to the~~
22 ~~sale of service during that time.~~

23 With respect to majority blended ethanol fuel, as defined
24 in the Use Tax Act, the tax imposed by this Act does not apply
25 to the selling price of property transferred as an incident to
26 the sale of service on or after July 1, 2003 and on or before

1 December 31, 2028 but applies to 100% of the selling price
2 thereafter.

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

19 With respect to biodiesel, as defined in the Use Tax Act,
20 and biodiesel blends, as defined in the Use Tax Act, with more
21 than 10% but no more than 99% biodiesel, the tax imposed by
22 this Act does not apply to the proceeds of the selling price of
23 property transferred as an incident to the sale of service on
24 or after July 1, 2003 and on or before December 31, 2023. On
25 and after January 1, 2024 and on or before December 31, 2030,
26 the taxation of biodiesel, renewable diesel, and biodiesel

1 blends shall be as provided in Section 3-5.1 of the Use Tax
2 Act.

3 At the election of any registered serviceman made for each
4 fiscal year, for whom the aggregate annual cost price of
5 tangible personal property transferred as an incident to the
6 sales of service is less than 35%, or 75% in the case of
7 servicemen transferring prescription drugs or servicemen
8 engaged in graphic arts production, of the aggregate annual
9 total gross receipts from all sales of service, the tax
10 imposed by this Act shall be based on the serviceman's cost
11 price of the tangible personal property transferred as an
12 incident to the sale of those services. This election may also
13 be made by any serviceman maintaining a place of business in
14 this State who makes retail sales from outside of this State to
15 Illinois customers but is not required to be registered under
16 Section 2a of the Retailers' Occupation Tax Act. Beginning
17 January 1, 2026, this election shall not apply to any sale of
18 service made through a marketplace that has met the threshold
19 in subsection (b-5) of Section 2d of this Act.

20 Beginning January 1, 2026, the tax shall be imposed at the
21 rate of 6.25% of 50% of the entire billing to the service
22 customer for all sales of service made through a marketplace
23 that has met the threshold in subsection (b-5) of Section 2d of
24 this Act. In no event shall 50% of the entire billing be less
25 than the cost price of the property to the marketplace
26 serviceman or the marketplace facilitator on its own sales of

1 service.

2 Until July 1, 2022 and from July 1, 2023 through December
3 31, 2025, the tax shall be imposed at the rate of 1% on food
4 prepared for immediate consumption and transferred incident to
5 a sale of service subject to this Act or the Service Occupation
6 Tax Act by an entity licensed under the Hospital Licensing
7 Act, the Nursing Home Care Act, the Assisted Living and Shared
8 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
9 Specialized Mental Health Rehabilitation Act of 2013, or the
10 Child Care Act of 1969, or an entity that holds a permit issued
11 pursuant to the Life Care Facilities Act. Until July 1, 2022
12 and from July 1, 2023 through December 31, 2025, the tax shall
13 also be imposed at the rate of 1% on food for human consumption
14 that is to be consumed off the premises where it is sold (other
15 than alcoholic beverages, food consisting of or infused with
16 adult use cannabis, soft drinks, and food that has been
17 prepared for immediate consumption and is not otherwise
18 included in this paragraph).

19 Beginning on July 1, 2022 and until July 1, 2023, the tax
20 shall be imposed at the rate of 0% on food prepared for
21 immediate consumption and transferred incident to a sale of
22 service subject to this Act or the Service Occupation Tax Act
23 by an entity licensed under the Hospital Licensing Act, the
24 Nursing Home Care Act, the Assisted Living and Shared Housing
25 Act, the ID/DD Community Care Act, the MC/DD Act, the
26 Specialized Mental Health Rehabilitation Act of 2013, or the

1 Child Care Act of 1969, or an entity that holds a permit issued
2 pursuant to the Life Care Facilities Act. Beginning on July 1,
3 2022 and until July 1, 2023, the tax shall also be imposed at
4 the rate of 0% on food for human consumption that is to be
5 consumed off the premises where it is sold (other than
6 alcoholic beverages, food consisting of or infused with adult
7 use cannabis, soft drinks, and food that has been prepared for
8 immediate consumption and is not otherwise included in this
9 paragraph).

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

26 The tax shall be imposed at the rate of 1% on prescription

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

21 Notwithstanding any other provisions of this Act,
22 beginning September 1, 2009, "soft drinks" means non-alcoholic
23 beverages that contain natural or artificial sweeteners. "Soft
24 drinks" does not include beverages that contain milk or milk
25 products, soy, rice or similar milk substitutes, or greater
26 than 50% of vegetable or fruit juice by volume.

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

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

22 Notwithstanding any other provisions of this Act,
23 beginning September 1, 2009, "nonprescription medicines and
24 drugs" does not include grooming and hygiene products. For
25 purposes of this Section, "grooming and hygiene products"
26 includes, but is not limited to, soaps and cleaning solutions,

1 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
2 lotions and screens, unless those products are available by
3 prescription only, regardless of whether the products meet the
4 definition of "over-the-counter-drugs". For the purposes of
5 this paragraph, "over-the-counter-drug" means a drug for human
6 use that contains a label that identifies the product as a drug
7 as required by 21 CFR 201.66. The "over-the-counter-drug"
8 label includes:

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

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

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

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

23 If the property that is acquired from a serviceman is
24 acquired outside Illinois and used outside Illinois before
25 being brought to Illinois for use here and is taxable under
26 this Act, the "selling price" on which the tax is computed

1 shall be reduced by an amount that represents a reasonable
2 allowance for depreciation for the period of prior
3 out-of-state use. No depreciation is allowed in cases where
4 the tax under this Act is imposed on lease receipts.

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

8 (35 ILCS 110/9)

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

10 Sec. 9. Each serviceman required or authorized to collect
11 the tax herein imposed shall pay to the Department the amount
12 of such tax (except as otherwise provided) at the time when he
13 is required to file his return for the period during which such
14 tax was collected, less a discount of 2.1% prior to January 1,
15 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
16 year, whichever is greater, which is allowed to reimburse the
17 serviceman for expenses incurred in collecting the tax,
18 keeping records, preparing and filing returns, remitting the
19 tax, and supplying data to the Department on request.
20 Beginning with returns due on or after January 1, 2025, the
21 vendor's discount allowed in this Section, the Retailers'
22 Occupation Tax Act, the Service Occupation Tax Act, and the
23 Use Tax Act, including any local tax administered by the
24 Department and reported on the same return, shall not exceed
25 \$1,000 per month in the aggregate. When determining the

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

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

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

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

23 On and after January 1, 2018, with respect to servicemen
24 whose annual gross receipts average \$20,000 or more, all
25 returns required to be filed pursuant to this Act shall be
26 filed electronically. Servicemen who demonstrate that they do

1 not have access to the Internet or demonstrate hardship in
2 filing electronically may petition the Department to waive the
3 electronic filing requirement.

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

12 1. The name of the seller;

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

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

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

22 5. The amount of tax due;

23 5-5. The signature of the taxpayer; and

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

26 Each serviceman required or authorized to collect the tax

1 imposed by this Act on aviation fuel transferred as an
2 incident of a sale of service in this State during the
3 preceding calendar month shall, instead of reporting and
4 paying tax on aviation fuel as otherwise required by this
5 Section, report and pay such tax on a separate aviation fuel
6 tax return. The requirements related to the return shall be as
7 otherwise provided in this Section. Notwithstanding any other
8 provisions of this Act to the contrary, servicemen collecting
9 tax on aviation fuel shall file all aviation fuel tax returns
10 and shall make all aviation fuel tax payments by electronic
11 means in the manner and form required by the Department. For
12 purposes of this Section, "aviation fuel" means jet fuel and
13 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, servicemen 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 If the serviceman is otherwise required to file a monthly
12 return and if the serviceman's average monthly tax liability
13 to the Department does not exceed \$200, the Department may
14 authorize his returns to be filed on a quarter annual basis,
15 with the return for January, February, and March of a given
16 year being due by April 20 of such year; with the return for
17 April, May, and June of a given year being due by July 20 of
18 such year; with the return for July, August, and September of a
19 given year being due by October 20 of such year, and with the
20 return for October, November, and December of a given year
21 being due by January 20 of the following year.

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

1 of the following year.

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

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

12 Where a serviceman collects the tax with respect to the
13 selling price of property which he sells and the purchaser
14 thereafter returns such property and the serviceman refunds
15 the selling price thereof to the purchaser, such serviceman
16 shall also refund, to the purchaser, the tax so collected from
17 the purchaser. When filing his return for the period in which
18 he refunds such tax to the purchaser, the serviceman may
19 deduct the amount of the tax so refunded by him to the
20 purchaser from any other Service Use Tax, Service Occupation
21 Tax, retailers' occupation tax, or use tax which such
22 serviceman may be required to pay or remit to the Department,
23 as shown by such return, provided that the amount of the tax to
24 be deducted shall previously have been remitted to the
25 Department by such serviceman. If the serviceman shall not
26 previously have remitted the amount of such tax to the

1 Department, he shall be entitled to no deduction hereunder
2 upon refunding such tax to the purchaser.

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the State and Local Sales Tax Reform Fund 20% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate on transfers of tangible personal property, other

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

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

20 From August 1, 2026 until February 1, 2027, Beginning
21 August 1, 2000, each month the Department shall pay into the
22 State and Local Sales Tax Reform Fund 100% of the net revenue
23 realized for the preceding month from the 1.25% rate on the
24 selling price of motor fuel and gasohol.

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

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

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

21 Beginning July 1, 2015, of the remainder of the moneys
22 received by the Department under the Use Tax Act, this Act, the
23 Service Occupation Tax Act, and the Retailers' Occupation Tax
24 Act, each month the Department shall deposit \$500,000 into the
25 State Crime Laboratory Fund.

26 Of the remainder of the moneys received by the Department

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

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

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

14 Subject to payment of amounts into the Build Illinois Fund
15 as provided in the preceding paragraph or in any amendment
16 thereto hereafter enacted, the following specified monthly
17 installment of the amount requested in the certificate of the
18 Chairman of the Metropolitan Pier and Exposition Authority
19 provided under Section 8.25f of the State Finance Act, but not
20 in excess of the sums designated as "Total Deposit", shall be
21 deposited in the aggregate from collections under Section 9 of
22 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
23 9 of the Service Occupation Tax Act, and Section 3 of the
24 Retailers' Occupation Tax Act into the McCormick Place
25 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, the Illinois
12 Tax Increment Fund, pursuant to the preceding paragraphs or in
13 any amendments to this Section hereafter enacted, beginning on
14 the first day of the first calendar month to occur on or after
15 August 26, 2014 (the effective date of Public Act 98-1098),
16 each month, from the collections made under Section 9 of the
17 Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of
18 the Service Occupation Tax Act, and Section 3 of the
19 Retailers' Occupation Tax Act, the Department shall pay into
20 the Tax Compliance and Administration Fund, to be used,
21 subject to appropriation, to fund additional auditors and
22 compliance personnel at the Department of Revenue, an amount
23 equal to 1/12 of 5% of 80% of the cash receipts collected
24 during the preceding fiscal year by the Audit Bureau of the
25 Department under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, the Retailers' Occupation Tax Act,

1 and associated local occupation and use taxes administered by
2 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, and the Tax Compliance and Administration
6 Fund as provided in this Section, beginning on July 1, 2018 the
7 Department shall pay each month into the Downstate Public
8 Transportation Fund the moneys required to be so paid under
9 Section 2-3 of the Downstate Public Transportation Act.

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

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000
2032	\$320,100,000
2033	\$331,200,000
2034	\$341,200,000
2035	\$351,400,000
2036	\$361,900,000
2037	\$372,800,000
2038	\$384,000,000
2039	\$395,500,000
2040	\$407,400,000
2041	\$419,600,000
2042	\$432,200,000
2043	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to

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

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

1 Common School Fund.

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

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

13 (Source: P.A. 103-363, eff. 7-28-23; 103-592, Article 75,
14 Section 75-10, eff. 1-1-25; 103-592, Article 110, Section
15 110-10, eff. 6-7-24; 104-6, Article 5, Section 5-15, eff.
16 6-16-25; 104-6, Article 35, Section 35-25, eff. 6-16-25;
17 104-417, eff. 8-15-25; revised 9-10-25.)

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

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

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

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

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

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

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

21 1. The name of the seller;

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

25 3. The total amount of taxable receipts received by
26 him during the preceding calendar month, including

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

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

5 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 shall file separate returns for each such registered business.

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

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

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

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

3 From August 1, 2026 until February 1, 2027, Beginning
4 ~~August 1, 2000,~~ each month the Department shall pay into the
5 State and Local Sales Tax Reform Fund 100% of the net revenue
6 realized for the preceding month from the 1.25% rate on the
7 selling price of motor fuel and gasohol.

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

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

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

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

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

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

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

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

	Fiscal Year	Total Deposit
	1993	\$0
	1994	53,000,000
	1995	58,000,000
	1996	61,000,000
	1997	64,000,000
	1998	68,000,000
	1999	71,000,000
	2000	75,000,000
	2001	80,000,000
	2002	93,000,000
	2003	99,000,000
	2004	103,000,000
	2005	108,000,000
	2006	113,000,000
	2007	119,000,000
	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 Clean Air Act Permit Fund, the Build Illinois Fund,
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

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

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

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

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

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000
2032	\$320,100,000
2033	\$331,200,000
2034	\$341,200,000
2035	\$351,400,000

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

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

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

1 has the meaning given to that term in Section 1.1 of the Motor
2 Fuel Tax Law, and "gasohol" has the meaning given to that term
3 in Section 3-40 of the Use Tax Act.

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

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

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

26 (Source: P.A. 103-363, eff. 7-28-23; 103-592, Article 75,

1 Section 75-10, eff. 1-1-25; 103-592, Article 110, Section
2 110-10, eff. 6-7-24; 104-6, Article 5, Section 5-15, eff.
3 6-16-25; 104-6, Article 35, Section 35-25, eff. 6-16-25;
4 104-417, eff. 8-15-25; 104-457, eff. 6-1-26; revised 1-12-26.)

5 Section 15. The Service Occupation Tax Act is amended by
6 changing Sections 3-10 and 9 as follows:

7 (35 ILCS 115/3-10)

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

1 price of the tangible personal property transferred incident
2 to the completion of the contract.

3 Beginning on July 1, 2000 and through December 31, 2000,
4 and again from July 1, 2026 through December 31, 2026, with
5 respect to motor fuel, as defined in Section 1.1 of the Motor
6 Fuel Tax Law, and gasohol, as defined in Section 3-40 of the
7 Use Tax Act, the tax is imposed at the rate of 1.25%.

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

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

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

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

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

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

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

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

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

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

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

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

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

24 On and after January 1, 2026, food prepared for immediate
25 consumption and transferred incident to a sale of service
26 subject to this Act or the Service Use Tax Act by an entity

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

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

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

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

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

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

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

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

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

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

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

11 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
12 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-6, eff.
13 6-16-25; 104-417, eff. 8-15-25.)

14 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

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

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

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

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

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

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

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

1 stating:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

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

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

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

14 From August 1, 2026 until February 1, 2027, Beginning
15 ~~August 1, 2000,~~ each month the Department shall pay into the
16 County and Mass Transit District Fund 20% of the net revenue
17 realized for the preceding month from the 1.25% rate on the
18 selling price of motor fuel and gasohol.

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

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

13 From August 1, 2026 until February 1, 2027, Beginning
14 ~~August 1, 2000,~~ each month the Department shall pay into the
15 Local Government Tax Fund 80% of the net revenue realized for
16 the preceding month from the 1.25% rate on the selling price of
17 motor fuel and gasohol.

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

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

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

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

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

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000

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

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

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

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

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

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

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

1 price of tangible personal property.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 Net revenue realized for a month shall be the revenue

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

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

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

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

14 From August 1, 2026 until February 1, 2027, Beginning
15 ~~August 1, 2000,~~ each month the Department shall pay into the
16 County and Mass Transit District Fund 20% of the net revenue
17 realized for the preceding month from the 1.25% rate on the
18 selling price of motor fuel and gasohol.

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

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

13 From August 1, 2026 until February 1, 2027, Beginning
14 ~~August 1, 2000,~~ each month the Department shall pay into the
15 Local Government Tax Fund 80% of the net revenue realized for
16 the preceding month from the 1.25% rate on the selling price of
17 motor fuel and gasohol.

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

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

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

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

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

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000

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

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

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

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

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

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

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

1 price of tangible personal property.

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

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

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

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000

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

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

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

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

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

26 The Department may, upon separate written notice to a

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

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

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

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

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

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

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

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

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

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

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

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

20 Section 20. The Retailers' Occupation Tax Act is amended
21 by changing Sections 2-10 and 3 as follows:

22 (35 ILCS 120/2-10) from Ch. 120, par. 441-10

23 Sec. 2-10. Rate of tax. Unless otherwise provided in this
24 Section, the tax imposed by this Act is at the rate of 6.25% of

1 gross receipts from sales, which, on and after January 1,
2 2025, includes leases, of tangible personal property made in
3 the course of business.

4 Beginning on July 1, 2000 and through December 31, 2000,
5 and again from July 1, 2026 through December 31, 2026, with
6 respect to motor fuel, as defined in Section 1.1 of the Motor
7 Fuel Tax Law, and gasohol, as defined in Section 3-40 of the
8 Use Tax Act, the tax is imposed at the rate of 1.25%.

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

13 Within 14 days after July 1, 2000 (the effective date of
14 Public Act 91-872), each retailer of motor fuel and gasohol
15 shall cause the following notice to be posted in a prominently
16 visible place on each retail dispensing device that is used to
17 dispense motor fuel or gasohol in the State of Illinois: "As of
18 July 1, 2000, the State of Illinois has eliminated the State's
19 share of sales tax on motor fuel and gasohol through December
20 31, 2000. The price on this pump should reflect the
21 elimination of the tax." The notice shall be printed in bold
22 print on a sign that is no smaller than 4 inches by 8 inches.
23 The sign shall be clearly visible to customers. Any retailer
24 who fails to post or maintain a required sign through December
25 31, 2000 is guilty of a petty offense for which the fine shall
26 be \$500 per day per each retail premises where a violation

1 occurs.

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

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

24 With respect to majority blended ethanol fuel, as defined
25 in the Use Tax Act, the tax imposed by this Act does not apply
26 to the proceeds of sales made on or after July 1, 2003 and on

1 or before December 31, 2028 but applies to 100% of the proceeds
2 of sales made thereafter.

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

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

26 Until July 1, 2022 and from July 1, 2023 through December

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

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

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

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

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

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

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

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

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

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

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

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

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

18 (35 ILCS 120/3)

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

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

- 1 1. The name of the seller;
- 2 2. His residence address and the address of his
- 3 principal place of business and the address of the
- 4 principal place of business (if that is a different
- 5 address) from which he engages in the business of selling
- 6 tangible personal property at retail in this State;
- 7 3. Total amount of receipts received by him during the
- 8 preceding calendar month or quarter, as the case may be,
- 9 from sales of tangible personal property, and from
- 10 services furnished, by him during such preceding calendar
- 11 month or quarter;
- 12 4. Total amount received by him during the preceding
- 13 calendar month or quarter on charge and time sales of
- 14 tangible personal property, and from services furnished,
- 15 by him prior to the month or quarter for which the return
- 16 is filed;
- 17 5. Deductions allowed by law;
- 18 6. Gross receipts which were received by him during
- 19 the preceding calendar month or quarter and upon the basis
- 20 of which the tax is imposed, including gross receipts on
- 21 food for human consumption that is to be consumed off the
- 22 premises where it is sold (other than alcoholic beverages,
- 23 food consisting of or infused with adult use cannabis,
- 24 soft drinks, and food that has been prepared for immediate
- 25 consumption) which were received during the preceding
- 26 calendar month or quarter and upon which tax would have

1 been due but for the 0% rate imposed under Public Act
2 102-700;

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

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

12 9. The signature of the taxpayer; and

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

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

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

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

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

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

16 Prior to October 1, 2003 and on and after September 1,
17 2004, a retailer may accept a Manufacturer's Purchase Credit
18 certification from a purchaser in satisfaction of Use Tax as
19 provided in Section 3-85 of the Use Tax Act if the purchaser
20 provides the appropriate documentation as required by Section
21 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
22 certification, accepted by a retailer prior to October 1, 2003
23 and on and after September 1, 2004 as provided in Section 3-85
24 of the Use Tax Act, may be used by that retailer to satisfy
25 Retailers' Occupation Tax liability in the amount claimed in
26 the certification, not to exceed 6.25% of the receipts subject

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

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

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

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

14 1. The name of the seller;

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

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

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

25 5. The amount of tax due; and

26 6. Such other reasonable information as the Department

1 may require.

2 Every person engaged in the business of selling aviation
3 fuel at retail in this State during the preceding calendar
4 month shall, instead of reporting and paying tax 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 selling aviation fuel shall file all
10 aviation fuel tax returns and shall make all aviation fuel tax
11 payments by electronic means in the manner and form required
12 by the Department. For purposes of this Section, "aviation
13 fuel" means jet fuel and aviation gasoline.

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

1 meaning prescribed in the Liquor Control Act of 1934.

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

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

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

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

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

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

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

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

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

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

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

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

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

25 Such quarter annual and annual returns, as to form and
26 substance, shall be subject to the same requirements as

1 monthly returns.

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

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

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

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

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

1 under this paragraph must be filed by electronic means in the
2 manner and form as required by the Department.

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

11 The transaction reporting return, in the case of motor
12 vehicles or trailers that are required to be registered with
13 an agency of this State, shall be the same document as the
14 Uniform Invoice referred to in Section 5-402 of the Illinois
15 Vehicle Code and must show the name and address of the seller;
16 the name and address of the purchaser; the amount of the
17 selling price including the amount allowed by the retailer for
18 traded-in property, if any; the amount allowed by the retailer
19 for the traded-in tangible personal property, if any, to the
20 extent to which Section 1 of this Act allows an exemption for
21 the value of traded-in property; the balance payable after
22 deducting such trade-in allowance from the total selling
23 price; the amount of tax due from the retailer with respect to
24 such transaction; the amount of tax collected from the
25 purchaser by the retailer on such transaction (or satisfactory
26 evidence that such tax is not due in that particular instance,

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

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

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

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

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

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

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

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

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

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

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

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

24 Where the seller is a limited liability company, the
25 return filed on behalf of the limited liability company shall
26 be signed by a manager, member, or properly accredited agent

1 of the limited liability company.

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

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

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

3 Before October 1, 2000, if the taxpayer's average monthly
4 tax liability to the Department under this Act, the Use Tax
5 Act, the Service Occupation Tax Act, and the Service Use Tax
6 Act, excluding any liability for prepaid sales tax to be
7 remitted in accordance with Section 2d of this Act, was
8 \$10,000 or more during the preceding 4 complete calendar
9 quarters, he shall file a return with the Department each
10 month by the 20th day of the month next following the month
11 during which such tax liability is incurred and shall make
12 payments to the Department on or before the 7th, 15th, 22nd and
13 last day of the month during which such liability is incurred.
14 On and after October 1, 2000, if the taxpayer's average
15 monthly tax liability to the Department under this Act, the
16 Use Tax Act, the Service Occupation Tax Act, and the Service
17 Use Tax Act, excluding any liability for prepaid sales tax to
18 be remitted in accordance with Section 2d of this Act, was
19 \$20,000 or more during the preceding 4 complete calendar
20 quarters, he shall file a return with the Department each
21 month by the 20th day of the month next following the month
22 during which such tax liability is incurred and shall make
23 payment to the Department on or before the 7th, 15th, 22nd and
24 last day of the month during which such liability is incurred.
25 If the month during which such tax liability is incurred began
26 prior to January 1, 1985, each payment shall be in an amount

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund, a special
25 fund in the State treasury which is hereby created, 4% of the
26 net revenue realized for the preceding month from the 6.25%

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

5 From August 1, 2026 until February 1, 2027, Beginning
6 August 1, 2000, each month the Department shall pay into the
7 County and Mass Transit District Fund 20% of the net revenue
8 realized for the preceding month from the 1.25% rate on the
9 selling price of motor fuel and gasohol. If, in any month, the
10 tax on sales tax holiday items, as defined in Section 2-8, is
11 imposed at the rate of 1.25%, then the Department shall pay 20%
12 of the net revenue realized for that month from the 1.25% rate
13 on the selling price of sales tax holiday items into the County
14 and Mass Transit District Fund.

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

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

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

9 From August 1, 2026 until February 1, 2027, Beginning
10 ~~August 1, 2000,~~ each month the Department shall pay into the
11 Local Government Tax Fund 80% of the net revenue realized for
12 the preceding month from the 1.25% rate on the selling price of
13 motor fuel and gasohol. If, in any month, the tax on sales tax
14 holiday items, as defined in Section 2-8, is imposed at the
15 rate of 1.25%, then the Department shall pay 80% of the net
16 revenue realized for that month from the 1.25% rate on the
17 selling price of sales tax holiday items into the Local
18 Government Tax Fund.

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

26 Beginning July 1, 2011, each month the Department shall

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

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

24 Beginning July 1, 2015, of the remainder of the moneys
25 received by the Department under the Use Tax Act, the Service
26 Use Tax Act, the Service Occupation Tax Act, and this Act, each

1 month the Department shall deposit \$500,000 into the State
2 Crime Laboratory Fund.

3 Of the remainder of the moneys received by the Department
4 pursuant to this Act, (a) 1.75% thereof shall be paid into the
5 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
6 and after July 1, 1989, 3.8% thereof shall be paid into the
7 Build Illinois Fund; provided, however, that if in any fiscal
8 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
9 may be, of the moneys received by the Department and required
10 to be paid into the Build Illinois Fund pursuant to this Act,
11 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
12 Act, and Section 9 of the Service Occupation Tax Act, such Acts
13 being hereinafter called the "Tax Acts" and such aggregate of
14 2.2% or 3.8%, as the case may be, of moneys being hereinafter
15 called the "Tax Act Amount", and (2) the amount transferred to
16 the Build Illinois Fund from the State and Local Sales Tax
17 Reform Fund shall be less than the Annual Specified Amount (as
18 hereinafter defined), an amount equal to the difference shall
19 be immediately paid into the Build Illinois Fund from other
20 moneys received by the Department pursuant to the Tax Acts;
21 the "Annual Specified Amount" means the amounts specified
22 below for fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000

1	1989	\$88,510,000
2	1990	\$115,330,000
3	1991	\$145,470,000
4	1992	\$182,730,000
5	1993	\$206,520,000;

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

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

pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	300,000,000
19	2022	300,000,000
20	2023	300,000,000
21	2024	300,000,000
22	2025	300,000,000
23	2026	300,000,000
24	2027	375,000,000
25	2028	375,000,000
26	2029	375,000,000

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

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

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

1 not in excess of the amount specified above as "Total
2 Deposit", has been deposited.

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

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

24 Subject to payment of amounts into the Build Illinois
25 Fund, the McCormick Place Expansion Project Fund, and the
26 Illinois Tax Increment Fund pursuant to the preceding

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

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

25 Subject to successful execution and delivery of a
26 public-private agreement between the public agency and private

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000

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

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

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

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

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

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

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

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

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

26 (ii) On and after January 1, 1994, the taxpayer shall

1 be liable for a penalty as described in Section 3-4 of the
2 Uniform Penalty and Interest Act.

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

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

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

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

26 For greater simplicity of administration, manufacturers,

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

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

24 Any person engaged in the business of selling tangible
25 personal property at retail as a concessionaire or other type
26 of seller at the Illinois State Fair, county fairs, art shows,

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

18 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
19 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,
20 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.
21 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,
22 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,
23 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,
24 eff. 6-16-25; revised 1-12-26.)

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

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

7 1. The name of the seller;

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

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

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

23 5. Deductions allowed by law;

24 6. Gross receipts which were received by him during
25 the preceding calendar month or quarter and upon the basis
26 of which the tax is imposed, including gross receipts on

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

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

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

18 9. The signature of the taxpayer; and

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

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

25 On and after January 1, 2018, except for returns required
26 to be filed prior to January 1, 2023 for motor vehicles,

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

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

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

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

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

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

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

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

20 1. The name of the seller;

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

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

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

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

5 5. The amount of tax due; and

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

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

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

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

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

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

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

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

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

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

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

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

26 All taxpayers required to make payment by electronic funds

1 transfer and any taxpayers authorized to voluntarily make
2 payments by electronic funds transfer shall make those
3 payments in the manner authorized by the Department.

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

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

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

25 If the retailer is otherwise required to file a monthly or
26 quarterly return and if the retailer's average monthly tax

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

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

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

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

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

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

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

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

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

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

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

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

1 such other information as the Department may reasonably
2 require.

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

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

1 registration to such tangible personal property.

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

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

1 if the tax had been remitted to the Department by the retailer.

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

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

26 Where the seller is a corporation, the return filed on

1 behalf of such corporation shall be signed by the president,
2 vice-president, secretary, or treasurer or by the properly
3 accredited agent of such corporation.

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

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

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

1 not exceed \$1,000 per month for all transaction returns filed
2 during the month. The discount allowed under this Section is
3 allowed only for returns that are filed in the manner required
4 by this Act. The Department may disallow the discount for
5 retailers whose certificate of registration is revoked at the
6 time the return is filed, but only if the Department's
7 decision to revoke the certificate of registration has become
8 final.

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

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

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

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

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

26 The provisions of this paragraph apply before October 1,

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

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

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

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

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

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

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

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

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

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

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

11 From August 1, 2026 until February 1, 2027, Beginning
12 ~~August 1, 2000,~~ each month the Department shall pay into the
13 County and Mass Transit District Fund 20% of the net revenue
14 realized for the preceding month from the 1.25% rate on the
15 selling price of motor fuel and gasohol. If, in any month, the
16 tax on sales tax holiday items, as defined in Section 2-8, is
17 imposed at the rate of 1.25%, then the Department shall pay 20%
18 of the net revenue realized for that month from the 1.25% rate
19 on the selling price of sales tax holiday items into the County
20 and Mass Transit District Fund.

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

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

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

15 From August 1, 2026 until February 1, 2027, Beginning
16 ~~August 1, 2000,~~ each month the Department shall pay into the
17 Local Government Tax Fund 80% of the net revenue realized for
18 the preceding month from the 1.25% rate on the selling price of
19 motor fuel and gasohol. If, in any month, the tax on sales tax
20 holiday items, as defined in Section 2-8, is imposed at the
21 rate of 1.25%, then the Department shall pay 80% of the net
22 revenue realized for that month from the 1.25% rate on the
23 selling price of sales tax holiday items into the Local
24 Government Tax Fund.

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

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

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

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

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

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

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

1 the "Annual Specified Amount" means the amounts specified
2 below for fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000

1	1998	68,000,000
2	1999	71,000,000
3	2000	75,000,000
4	2001	80,000,000
5	2002	93,000,000
6	2003	99,000,000
7	2004	103,000,000
8	2005	108,000,000
9	2006	113,000,000
10	2007	119,000,000
11	2008	126,000,000
12	2009	132,000,000
13	2010	139,000,000
14	2011	146,000,000
15	2012	153,000,000
16	2013	161,000,000
17	2014	170,000,000
18	2015	179,000,000
19	2016	189,000,000
20	2017	199,000,000
21	2018	210,000,000
22	2019	221,000,000
23	2020	233,000,000
24	2021	300,000,000
25	2022	300,000,000
26	2023	300,000,000

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

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

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

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

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

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning July 1, 1993 and ending on September 30,
26 2013, the Department shall each month pay into the Illinois

1 Tax Increment Fund 0.27% of 80% of the net revenue realized for
2 the preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

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

23 Subject to payments of amounts into the Build Illinois
24 Fund, the McCormick Place Expansion Project Fund, the Illinois
25 Tax Increment Fund, the Energy Infrastructure Fund, and the
26 Tax Compliance and Administration Fund as provided in this

1 Section, beginning on July 1, 2018 the Department shall pay
2 each month into the Downstate Public Transportation Fund the
3 moneys required to be so paid under Section 2-3 of the
4 Downstate Public Transportation Act.

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

26 Fiscal Year..... Total Deposit

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

21 Beginning July 1, 2021 and until July 1, 2022, subject to
22 the payment of amounts into the County and Mass Transit
23 District Fund, the Local Government Tax 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 16% of the net revenue realized from
3 the taxes imposed on motor fuel and gasohol. Beginning July 1,
4 2022 and until July 1, 2023, subject to the payment of amounts
5 into the County and Mass Transit District Fund, the Local
6 Government Tax Fund, the Build Illinois Fund, the McCormick
7 Place Expansion Project Fund, the Illinois Tax Increment Fund,
8 and the Tax Compliance and Administration Fund as provided in
9 this Section, the Department shall pay each month into the
10 Road Fund the amount estimated to represent 32% of the net
11 revenue realized from the taxes imposed on motor fuel and
12 gasohol. Beginning July 1, 2023 and until July 1, 2024,
13 subject to the payment of amounts into the County and Mass
14 Transit District Fund, the Local Government Tax Fund, the
15 Build Illinois Fund, the McCormick Place Expansion Project
16 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
17 and Administration Fund as provided in this Section, the
18 Department shall pay each month into the Road Fund the amount
19 estimated to represent 48% of the net revenue realized from
20 the taxes imposed on motor fuel and gasohol. Beginning July 1,
21 2024 and until July 1, 2026, subject to the payment of amounts
22 into the County and Mass Transit District Fund, the Local
23 Government Tax Fund, the Build Illinois Fund, the McCormick
24 Place Expansion Project Fund, the Illinois Tax Increment Fund,
25 and the Tax Compliance and Administration Fund as provided in
26 this Section, the Department shall pay each month into the

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

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

1 shall be deposited into the Common School Fund.

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

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

1 as follows:

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

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

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

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

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

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

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

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

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

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

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

1 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
2 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,
3 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.
4 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,
5 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,
6 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,
7 eff. 6-16-25; 104-457, eff. 6-1-26.)

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

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.