**Section 1.5012 Collection and Remittance of Illinois Use Tax**

a) *No person shall enter into a contract with a State agency or enter into a subcontract unless the person and all affiliates of the person collect and remit Illinois Use Tax on all sales of tangible personal property into the State of Illinois in accordance with the provisions of the Illinois Use Tax Act* [35 ILCS 105], *regardless of whether the person or affiliate is a "retailer maintaining a place of business within this State" as defined in Section 2 of the Use Tax Act.* [30 ILCS 500/50-12] For purposes of this Section, terms shall have the meanings ascribed in Section 50-12 of the Code.

b) *Every bid, offer,* response, submission, quotation or quote *submitted to the State, every submission to a vendor portal, every contract executed by the State, and every subcontract subject to Section 20-120 of the Code shall contain a certification by the bidder, offeror,* respondent, *potential contractor, contractor, or subcontractor, respectively, that the bidder, offeror, respondent, potential contractor, contractor, or subcontractor is not barred from bidding for or entering into a contract under Section 50-12(a) of the Code and acknowledges that the* CPO-GS *may declare the related contract void if any of the certifications completed pursuant to Section 50-12(b) of the Code are false. If the false certification is made by a subcontractor, then the contractor's submitted bid and the executed contract may not be declared void, unless the contractor refuses to terminate the subcontract upon the State's request after a finding that the subcontractor's certification was false.* [30 ILCS 500/50-12]

(Source: Amended at 46 Ill. Reg. 10208, effective June 2, 2022)