**Section 500.1218 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 be as defined in Section 50-12 of the Code.

b) *Every bid and offer submitted to the State, every contract executed by the State and every subcontract shall contain a certification by the bidder, offeror, 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 subsection (a) of this Section and acknowledges that the chief procurement officer may declare the related contract void if any of the certifications completed pursuant to this subsection (b) are false. If the false certification is made by a subcontractor, then the contractor's submitted bid or offer 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 subcontract's certification was false.* [30 ILCS 500/50-12]

(Source: Amended at 39 Ill. Reg. 3561, effective March 1, 2015)