



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5630

by Rep. Dave Severin

SYNOPSIS AS INTRODUCED:

35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442
425 ILCS 35/2	from Ch. 127 1/2, par. 128
425 ILCS 35/2.2	

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on January 1, 2019, in addition to all other rates of tax imposed under the Acts, a tax of 3.75% is imposed on the selling price of consumer fireworks and 1.3G fireworks. Provides that, beginning on January 1, 2019, each month the Department of Revenue shall pay into the Fire Prevention Fund 50% of the net revenue realized for the preceding month from the tax on the selling price of consumer fireworks and 1.3G fireworks. Amends the Pyrotechnic Use Act. Provides that consumer fireworks and 1.3G fireworks may only be purchased by individuals over the age of 18. Provides that fireworks may only be discharged by individuals over the age of 18. Effective immediately.

LRB100 20869 HLH 36367 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning fireworks.

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)

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. In all cases where property
11 functionally used or consumed is the same as the property that
12 was purchased at retail, then the tax is imposed on the selling
13 price of the property. In all cases where property functionally
14 used or consumed is a by-product or waste product that has been
15 refined, manufactured, or produced from property purchased at
16 retail, then the tax is imposed on the lower of the fair market
17 value, if any, of the specific property so used in this State
18 or on the selling price of the property purchased at retail.
19 For purposes of this Section "fair market value" means the
20 price at which property would change hands between a willing
21 buyer and a willing seller, neither being under any compulsion
22 to buy or sell and both having reasonable knowledge of the
23 relevant facts. The fair market value shall be established by

1 Illinois sales by the taxpayer of the same property as that
2 functionally used or consumed, or if there are no such sales by
3 the taxpayer, then comparable sales or purchases of property of
4 like kind and character in Illinois.

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

9 Beginning on August 6, 2010 through August 15, 2010, with
10 respect to sales tax holiday items as defined in Section 3-6 of
11 this Act, the tax is imposed at the rate of 1.25%.

12 With respect to gasohol, the tax imposed by this Act
13 applies to (i) 70% of the proceeds of sales made on or after
14 January 1, 1990, and before July 1, 2003, (ii) 80% of the
15 proceeds of sales made on or after July 1, 2003 and on or
16 before July 1, 2017, and (iii) 100% of the proceeds of sales
17 made thereafter. If, at any time, however, the tax under this
18 Act on sales of gasohol is imposed at the rate of 1.25%, then
19 the tax imposed by this Act applies to 100% of the proceeds of
20 sales of gasohol made during that time.

21 With respect to majority blended ethanol fuel, the tax
22 imposed by this Act does not apply to the proceeds of sales
23 made on or after July 1, 2003 and on or before December 31,
24 2023 but applies to 100% of the proceeds of sales made
25 thereafter.

26 With respect to biodiesel blends with no less than 1% and

1 no more than 10% biodiesel, the tax imposed by this Act applies
2 to (i) 80% of the proceeds of sales made on or after July 1,
3 2003 and on or before December 31, 2018 and (ii) 100% of the
4 proceeds of sales made thereafter. If, at any time, however,
5 the tax under this Act on sales of biodiesel blends with no
6 less than 1% and no more than 10% biodiesel is imposed at the
7 rate of 1.25%, then the tax imposed by this Act applies to 100%
8 of the proceeds of sales of biodiesel blends with no less than
9 1% and no more than 10% biodiesel made during that time.

10 With respect to 100% biodiesel and biodiesel blends with
11 more than 10% but no more than 99% biodiesel, the tax imposed
12 by this Act does not apply to the proceeds of sales made on or
13 after July 1, 2003 and on or before December 31, 2023 but
14 applies to 100% of the proceeds of sales made thereafter.

15 With respect to food for human consumption that is to be
16 consumed off the premises where it is sold (other than
17 alcoholic beverages, soft drinks, and food that has been
18 prepared for immediate consumption) and prescription and
19 nonprescription medicines, drugs, medical appliances, products
20 classified as Class III medical devices by the United States
21 Food and Drug Administration that are used for cancer treatment
22 pursuant to a prescription, as well as any accessories and
23 components related to those devices, modifications to a motor
24 vehicle for the purpose of rendering it usable by a person with
25 a disability, and insulin, urine testing materials, syringes,
26 and needles used by diabetics, for human use, 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" do 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 other
11 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 C.F.R. § 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 the effective date of this amendatory Act of
6 the 98th General Assembly, "prescription and nonprescription
7 medicines and drugs" includes medical cannabis purchased from a
8 registered dispensing organization under the Compassionate Use
9 of Medical Cannabis Pilot Program Act.

10 If the property that is purchased at retail from a retailer
11 is acquired outside Illinois and used outside Illinois before
12 being brought to Illinois for use here and is taxable under
13 this Act, the "selling price" on which the tax is computed
14 shall be reduced by an amount that represents a reasonable
15 allowance for depreciation for the period of prior out-of-state
16 use.

17 Beginning on January 1, 2019, in addition to all other
18 rates of tax imposed under this Act, a tax of 3.75% is imposed
19 on the selling price of consumer fireworks and 1.3G fireworks.
20 As used in this Section, "consumer fireworks" and "1.3G
21 fireworks" have the meanings given to those terms in the
22 Pyrotechnic Use Act.

23 (Source: P.A. 99-143, eff. 7-27-15; 99-858, eff. 8-19-16;
24 100-22, eff. 7-6-17.)

25 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

1 (Text of Section before amendment by P.A. 100-363)

2 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
3 and trailers that are required to be registered with an agency
4 of this State, each retailer required or authorized to collect
5 the tax imposed by this Act shall pay to the Department the
6 amount of such tax (except as otherwise provided) at the time
7 when he is required to file his return for the period during
8 which such tax was collected, less a discount of 2.1% prior to
9 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
10 per calendar year, whichever is greater, which is allowed to
11 reimburse the retailer for expenses incurred in collecting the
12 tax, keeping records, preparing and filing returns, remitting
13 the tax and supplying data to the Department on request. In the
14 case of retailers who report and pay the tax on a transaction
15 by transaction basis, as provided in this Section, such
16 discount shall be taken with each such tax remittance instead
17 of when such retailer files his periodic return. The discount
18 allowed under this Section is allowed only for returns that are
19 filed in the manner required by this Act. The Department may
20 disallow the discount for retailers whose certificate of
21 registration is revoked at the time the return is filed, but
22 only if the Department's decision to revoke the certificate of
23 registration has become final. A retailer need not remit that
24 part of any tax collected by him to the extent that he is
25 required to remit and does remit the tax imposed by the
26 Retailers' Occupation Tax Act, with respect to the sale of the

1 same property.

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

12 Except as provided in this Section, on or before the
13 twentieth day of each calendar month, such retailer shall file
14 a return for the preceding calendar month. Such return shall be
15 filed on forms prescribed by the Department and shall furnish
16 such information as the Department may reasonably require. On
17 and after January 1, 2018, except for returns for motor
18 vehicles, watercraft, aircraft, and trailers that are required
19 to be registered with an agency of this State, with respect to
20 retailers whose annual gross receipts average \$20,000 or more,
21 all returns required to be filed pursuant to this Act shall be
22 filed electronically. Retailers who demonstrate that they do
23 not have access to the Internet or demonstrate hardship in
24 filing electronically may petition the Department to waive the
25 electronic filing requirement.

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

18 5. The amount of tax due;

19 5-5. The signature of the taxpayer; and

20 6. Such other reasonable information as the Department
21 may require.

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

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make payments

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

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

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

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

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

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

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

1 taxpayer's reporting status. On and after October 1, 2000, once
2 applicable, the requirement of the making of quarter monthly
3 payments to the Department shall continue until such taxpayer's
4 average monthly liability to the Department during the
5 preceding 4 complete calendar quarters (excluding the month of
6 highest liability and the month of lowest liability) is less
7 than \$19,000 or until such taxpayer's average monthly liability
8 to the Department as computed for each calendar quarter of the
9 4 preceding complete calendar quarter period is less than
10 \$20,000. However, if a taxpayer can show the Department that a
11 substantial change in the taxpayer's business has occurred
12 which causes the taxpayer to anticipate that his average
13 monthly tax liability for the reasonably foreseeable future
14 will fall below the \$20,000 threshold stated above, then such
15 taxpayer may petition the Department for a change in such
16 taxpayer's reporting status. The Department shall change such
17 taxpayer's reporting status unless it finds that such change is
18 seasonal in nature and not likely to be long term. If any such
19 quarter monthly payment is not paid at the time or in the
20 amount required by this Section, then the taxpayer shall be
21 liable for penalties and interest on the difference between the
22 minimum amount due and the amount of such quarter monthly
23 payment actually and timely paid, except insofar as the
24 taxpayer has previously made payments for that month to the
25 Department in excess of the minimum payments previously due as
26 provided in this Section. The Department shall make reasonable

1 rules and regulations to govern the quarter monthly payment
2 amount and quarter monthly payment dates for taxpayers who file
3 on other than a calendar monthly basis.

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

1 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
2 be reduced by 2.1% or 1.75% of the difference between the
3 credit taken and that actually due, and the taxpayer shall be
4 liable for penalties and interest on such difference.

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

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

22 Such quarter annual and annual returns, as to form and
23 substance, shall be subject to the same requirements as monthly
24 returns.

25 Notwithstanding any other provision in this Act concerning
26 the time within which a retailer may file his return, in the

1 case of any retailer who ceases to engage in a kind of business
2 which makes him responsible for filing returns under this Act,
3 such retailer shall file a final return under this Act with the
4 Department not more than one month after discontinuing such
5 business.

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

1 and Safety Act, a personal watercraft, or any boat equipped
2 with an inboard motor.

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

24 The transaction reporting return in the case of watercraft
25 and aircraft must show the name and address of the seller; the
26 name and address of the purchaser; the amount of the selling

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

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

26 With each such transaction reporting return, the retailer

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

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

21 If the user who would otherwise pay tax to the retailer
22 wants the transaction reporting return filed and the payment of
23 tax or proof of exemption made to the Department before the
24 retailer is willing to take these actions and such user has not
25 paid the tax to the retailer, such user may certify to the fact
26 of such delay by the retailer, and may (upon the Department

1 being satisfied of the truth of such certification) transmit
2 the information required by the transaction reporting return
3 and the remittance for tax or proof of exemption directly to
4 the Department and obtain his tax receipt or exemption
5 determination, in which event the transaction reporting return
6 and tax remittance (if a tax payment was required) shall be
7 credited by the Department to the proper retailer's account
8 with the Department, but without the 2.1% or 1.75% discount
9 provided for in this Section being allowed. When the user pays
10 the tax directly to the Department, he shall pay the tax in the
11 same amount and in the same form in which it would be remitted
12 if the tax had been remitted to the Department by the retailer.

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

1 deduction under this Act upon refunding such tax to the
2 purchaser.

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

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the State and Local Sales Tax Reform Fund, a special
24 fund in the State Treasury which is hereby created, the net
25 revenue realized for the preceding month from the 1% tax on
26 sales of food for human consumption which is to be consumed off

1 the premises where it is sold (other than alcoholic beverages,
2 soft drinks and food which has been prepared for immediate
3 consumption) and prescription and nonprescription medicines,
4 drugs, medical appliances, products classified as Class III
5 medical devices by the United States Food and Drug
6 Administration that are used for cancer treatment pursuant to a
7 prescription, as well as any accessories and components related
8 to those devices, and insulin, urine testing materials,
9 syringes and needles used by diabetics.

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

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, 20% of the net revenue realized for
20 the preceding month from the 6.25% general rate on the selling
21 price of tangible personal property, other than tangible
22 personal property which is purchased outside Illinois at retail
23 from a retailer and which is titled or registered by an agency
24 of this State's government.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the State and Local Sales Tax Reform Fund 100% of the

1 net revenue realized for the preceding month from the 1.25%
2 rate on the selling price of motor fuel and gasohol. Beginning
3 September 1, 2010, each month the Department shall pay into the
4 State and Local Sales Tax Reform Fund 100% of the net revenue
5 realized for the preceding month from the 1.25% rate on the
6 selling price of sales tax holiday items.

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

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

21 Beginning July 1, 2011, each month the Department shall pay
22 into the Clean Air Act Permit Fund 80% of the net revenue
23 realized for the preceding month from the 6.25% general rate on
24 the selling price of sorbents used in Illinois in the process
25 of sorbent injection as used to comply with the Environmental
26 Protection Act or the federal Clean Air Act, but the total

1 payment into the Clean Air Act Permit Fund under this Act and
2 the Retailers' Occupation Tax Act shall not exceed \$2,000,000
3 in any fiscal year.

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

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

24 Beginning on January 1, 2019, each month the Department
25 shall pay into the Fire Prevention Fund 50% of the net revenue
26 realized for the preceding month from the 3.75% tax on the

1 selling price of consumer fireworks and 1.3G fireworks.

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

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

1 the Build Illinois Bond Account to the Build Illinois Bond
2 Retirement and Interest Fund pursuant to Section 13 of the
3 Build Illinois Bond Act, an amount equal to such deficiency
4 shall be immediately paid from other moneys received by the
5 Department pursuant to the Tax Acts to the Build Illinois Fund;
6 provided, however, that any amounts paid to the Build Illinois
7 Fund in any fiscal year pursuant to this sentence shall be
8 deemed to constitute payments pursuant to clause (b) of the
9 preceding sentence and shall reduce the amount otherwise
10 payable for such fiscal year pursuant to clause (b) of the
11 preceding sentence. The moneys received by the Department
12 pursuant to this Act and required to be deposited into the
13 Build Illinois Fund are subject to the pledge, claim and charge
14 set forth in Section 12 of the Build Illinois Bond 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	246,000,000
5	2022	260,000,000
6	2023	275,000,000
7	2024	275,000,000
8	2025	275,000,000
9	2026	279,000,000
10	2027	292,000,000
11	2028	307,000,000
12	2029	322,000,000
13	2030	338,000,000
14	2031	350,000,000
15	2032	350,000,000

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

24 Beginning July 20, 1993 and in each month of each fiscal
25 year thereafter, one-eighth of the amount requested in the
26 certificate of the Chairman of the Metropolitan Pier and

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

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 Tax
16 Increment Fund 0.27% of 80% of the net revenue realized for the
17 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 Fund
20 and the McCormick Place Expansion Project Fund pursuant to the
21 preceding paragraphs or in any amendments thereto hereafter
22 enacted, beginning with the receipt of the first report of
23 taxes paid by an eligible business and continuing for a 25-year
24 period, the Department shall each month pay into the Energy
25 Infrastructure Fund 80% of the net revenue realized from the
26 6.25% general rate on the selling price of Illinois-mined coal

1 that was sold to an eligible business. For purposes of this
2 paragraph, the term "eligible business" means a new electric
3 generating facility certified pursuant to Section 605-332 of
4 the Department of Commerce and Economic Opportunity Law of the
5 Civil Administrative Code of Illinois.

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

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, 75% thereof shall be paid into the State

1 Treasury and 25% shall be reserved in a special account and
2 used only for the transfer to the Common School Fund as part of
3 the monthly transfer from the General Revenue Fund in
4 accordance with Section 8a of the State Finance Act.

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 such
21 sales, if the retailers who are affected do not make written
22 objection to the Department to this arrangement.

23 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
24 99-933, eff. 1-27-17; 100-303, eff. 8-24-17.)

25 (Text of Section after amendment by P.A. 100-363)

1 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
2 and trailers that are required to be registered with an agency
3 of this State, each retailer required or authorized to collect
4 the tax imposed by this Act shall pay to the Department the
5 amount of such tax (except as otherwise provided) at the time
6 when he is required to file his return for the period during
7 which such tax was collected, less a discount of 2.1% prior to
8 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
9 per calendar year, whichever is greater, which is allowed to
10 reimburse the retailer for expenses incurred in collecting the
11 tax, keeping records, preparing and filing returns, remitting
12 the tax and supplying data to the Department on request. In the
13 case of retailers who report and pay the tax on a transaction
14 by transaction basis, as provided in this Section, such
15 discount shall be taken with each such tax remittance instead
16 of when such retailer files his periodic return. The discount
17 allowed under this Section is allowed only for returns that are
18 filed in the manner required by this Act. The Department may
19 disallow the discount for retailers whose certificate of
20 registration is revoked at the time the return is filed, but
21 only if the Department's decision to revoke the certificate of
22 registration has become final. A retailer need not remit that
23 part of any tax collected by him to the extent that he is
24 required to remit and does remit the tax imposed by the
25 Retailers' Occupation Tax Act, with respect to the sale of the
26 same property.

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

11 Except as provided in this Section, on or before the
12 twentieth day of each calendar month, such retailer shall file
13 a return for the preceding calendar month. Such return shall be
14 filed on forms prescribed by the Department and shall furnish
15 such information as the Department may reasonably require. On
16 and after January 1, 2018, except for returns for motor
17 vehicles, watercraft, aircraft, and trailers that are required
18 to be registered with an agency of this State, with respect to
19 retailers whose annual gross receipts average \$20,000 or more,
20 all returns required to be filed pursuant to this Act shall be
21 filed electronically. Retailers who demonstrate that they do
22 not have access to the Internet or demonstrate hardship in
23 filing electronically may petition the Department to waive the
24 electronic filing requirement.

25 The Department may require returns to be filed on a
26 quarterly basis. If so required, a return for each calendar

1 quarter shall be filed on or before the twentieth day of the
2 calendar month following the end of such calendar quarter. The
3 taxpayer shall also file a return with the Department for each
4 of the first two months of each calendar quarter, on or before
5 the twentieth day of the following calendar month, stating:

6 1. The name of the seller;

7 2. The address of the principal place of business from
8 which he engages in the business of selling tangible
9 personal property at retail in this State;

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

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

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

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

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

25 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all

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

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

1 payments by electronic funds transfer shall make those payments
2 for a minimum of one year beginning on October 1.

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

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

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

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

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

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

1 applicable, the requirement of the making of quarter monthly
2 payments to the Department shall continue until such taxpayer's
3 average monthly liability to the Department 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 liability
7 to the Department as computed for each calendar quarter of the
8 4 preceding complete calendar quarter period is less than
9 \$20,000. However, if a taxpayer can show the Department that a
10 substantial change in the taxpayer's business has occurred
11 which causes the taxpayer to anticipate that his average
12 monthly tax liability for the reasonably foreseeable future
13 will fall below the \$20,000 threshold stated above, then such
14 taxpayer may petition the Department for a change in such
15 taxpayer's reporting status. The Department shall change such
16 taxpayer's reporting status unless it finds that such change is
17 seasonal in nature and not likely to be long term. If any such
18 quarter monthly payment is not paid at the time or in the
19 amount required by this Section, then the taxpayer shall be
20 liable for penalties and interest on the difference between the
21 minimum amount due and the amount of such quarter monthly
22 payment actually and timely paid, except insofar as the
23 taxpayer has previously made payments for that month to the
24 Department in excess of the minimum payments previously due as
25 provided in this Section. The Department shall make reasonable
26 rules and regulations to govern the quarter monthly payment

1 amount and quarter monthly payment dates for taxpayers who file
2 on other than a calendar monthly basis.

3 If any such payment provided for in this Section exceeds
4 the taxpayer's liabilities under this Act, the Retailers'
5 Occupation Tax Act, the Service Occupation Tax Act and the
6 Service Use Tax Act, as shown by an original monthly return,
7 the Department shall issue to the taxpayer a credit memorandum
8 no later than 30 days after the date of payment, which
9 memorandum may be submitted by the taxpayer to the Department
10 in payment of tax liability subsequently to be remitted by the
11 taxpayer to the Department or be assigned by the taxpayer to a
12 similar taxpayer under this Act, the Retailers' Occupation Tax
13 Act, the Service Occupation Tax Act or the Service Use Tax Act,
14 in accordance with reasonable rules and regulations to be
15 prescribed by the Department, except that if such excess
16 payment is shown on an original monthly return and is made
17 after December 31, 1986, no credit memorandum shall be issued,
18 unless requested by the taxpayer. If no such request is made,
19 the taxpayer may credit such excess payment against tax
20 liability subsequently to be remitted by the taxpayer to the
21 Department under this Act, the Retailers' Occupation Tax Act,
22 the Service Occupation Tax Act or the Service Use Tax Act, in
23 accordance with reasonable rules and regulations prescribed by
24 the Department. If the Department subsequently determines that
25 all or any part of the credit taken was not actually due to the
26 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall

1 be reduced by 2.1% or 1.75% of the difference between the
2 credit taken and that actually due, and the taxpayer shall be
3 liable for penalties and interest on such difference.

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

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

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

24 Notwithstanding any other provision in this Act concerning
25 the time within which a retailer may file his return, in the
26 case of any retailer who ceases to engage in a kind of business

1 which makes him responsible for filing returns under this Act,
2 such retailer shall file a final return under this Act with the
3 Department not more than one month after discontinuing such
4 business.

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

1 with an inboard motor.

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

23 The transaction reporting return in the case of watercraft
24 and aircraft must show the name and address of the seller; the
25 name and address of the purchaser; the amount of the selling
26 price including the amount allowed by the retailer for

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

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

25 With each such transaction reporting return, the retailer
26 shall remit the proper amount of tax due (or shall submit

1 satisfactory evidence that the sale is not taxable if that is
2 the case), to the Department or its agents, whereupon the
3 Department shall issue, in the purchaser's name, a tax receipt
4 (or a certificate of exemption if the Department is satisfied
5 that the particular sale is tax exempt) which such purchaser
6 may submit to the agency with which, or State officer with
7 whom, he must title or register the tangible personal property
8 that is involved (if titling or registration is required) in
9 support of such purchaser's application for an Illinois
10 certificate or other evidence of title or registration to such
11 tangible personal property.

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

20 If the user who would otherwise pay tax to the retailer
21 wants the transaction reporting return filed and the payment of
22 tax or proof of exemption made to the Department before the
23 retailer is willing to take these actions and such user has not
24 paid the tax to the retailer, such user may certify to the fact
25 of such delay by the retailer, and may (upon the Department
26 being satisfied of the truth of such certification) transmit

1 the information required by the transaction reporting return
2 and the remittance for tax or proof of exemption directly to
3 the Department and obtain his tax receipt or exemption
4 determination, in which event the transaction reporting return
5 and tax remittance (if a tax payment was required) shall be
6 credited by the Department to the proper retailer's account
7 with the Department, but without the 2.1% or 1.75% discount
8 provided for in this Section being allowed. When the user pays
9 the tax directly to the Department, he shall pay the tax in the
10 same amount and in the same form in which it would be remitted
11 if the tax had been remitted to the Department by the retailer.

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

1 purchaser.

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

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

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

21 Beginning January 1, 1990, each month the Department shall
22 pay into the State and Local Sales Tax Reform Fund, a special
23 fund in the State Treasury which is hereby created, the net
24 revenue realized for the preceding month from the 1% tax on
25 sales of food for human consumption which is to be consumed off
26 the premises where it is sold (other than alcoholic beverages,

1 soft drinks and food which has been prepared for immediate
2 consumption) and prescription and nonprescription medicines,
3 drugs, medical appliances, products classified as Class III
4 medical devices by the United States Food and Drug
5 Administration that are used for cancer treatment pursuant to a
6 prescription, as well as any accessories and components related
7 to those devices, and insulin, urine testing materials,
8 syringes and needles used by diabetics.

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

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

24 Beginning August 1, 2000, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund 100% of the
26 net revenue realized for the preceding month from the 1.25%

1 rate on the selling price of motor fuel and gasohol. Beginning
2 September 1, 2010, each month the Department shall pay into the
3 State and Local Sales Tax Reform Fund 100% of the net revenue
4 realized for the preceding month from the 1.25% rate on the
5 selling price of sales tax holiday items.

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

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

20 Beginning July 1, 2011, each month the Department shall pay
21 into the Clean Air Act Permit Fund 80% of the net revenue
22 realized for the preceding month from the 6.25% general rate on
23 the selling price of sorbents used in Illinois in the process
24 of sorbent injection as used to comply with the Environmental
25 Protection Act or the federal Clean Air Act, but the total
26 payment into the Clean Air Act Permit Fund under this Act and

1 the Retailers' Occupation Tax Act shall not exceed \$2,000,000
2 in any fiscal year.

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

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

23 Beginning on January 1, 2019, each month the Department
24 shall pay into the Fire Prevention Fund 50% of the net revenue
25 realized for the preceding month from the 3.75% tax on the
26 selling price of consumer fireworks and 1.3G fireworks.

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 securing
12 Bonds issued and outstanding pursuant to the Build Illinois
13 Bond Act is sufficient, taking into account any future
14 investment income, to fully provide, in accordance with such
15 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 in 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 Fund;
5 provided, however, that any amounts paid to the Build Illinois
6 Fund in any fiscal year pursuant to this sentence shall be
7 deemed to constitute payments pursuant to clause (b) of the
8 preceding sentence and shall reduce the amount otherwise
9 payable for such fiscal year pursuant to clause (b) of the
10 preceding sentence. The moneys received by the Department
11 pursuant to this Act and required to be deposited into the
12 Build Illinois Fund are subject to the pledge, claim and charge
13 set forth in Section 12 of the Build 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.

26 Fiscal Year Total Deposit

1	1993	\$0
2	1994	53,000,000
3	1995	58,000,000
4	1996	61,000,000
5	1997	64,000,000
6	1998	68,000,000
7	1999	71,000,000
8	2000	75,000,000
9	2001	80,000,000
10	2002	93,000,000
11	2003	99,000,000
12	2004	103,000,000
13	2005	108,000,000
14	2006	113,000,000
15	2007	119,000,000
16	2008	126,000,000
17	2009	132,000,000
18	2010	139,000,000
19	2011	146,000,000
20	2012	153,000,000
21	2013	161,000,000
22	2014	170,000,000
23	2015	179,000,000
24	2016	189,000,000
25	2017	199,000,000
26	2018	210,000,000

1	2019	221,000,000
2	2020	233,000,000
3	2021	246,000,000
4	2022	260,000,000
5	2023	275,000,000
6	2024	275,000,000
7	2025	275,000,000
8	2026	279,000,000
9	2027	292,000,000
10	2028	307,000,000
11	2029	322,000,000
12	2030	338,000,000
13	2031	350,000,000
14	2032	350,000,000

15 and

16 each fiscal year

17 thereafter that bonds

18 are outstanding under

19 Section 13.2 of the

20 Metropolitan Pier and

21 Exposition Authority Act,

22 but not after fiscal year 2060.

23 Beginning July 20, 1993 and in each month of each fiscal

24 year thereafter, one-eighth of the amount requested in the

25 certificate of the Chairman of the Metropolitan Pier and

26 Exposition Authority for that fiscal year, less the amount

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

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

18 Subject to payment of amounts into the Build Illinois Fund
19 and the McCormick Place Expansion Project Fund pursuant to the
20 preceding paragraphs or in any amendments thereto hereafter
21 enacted, beginning with the receipt of the first report of
22 taxes paid by an eligible business and continuing for a 25-year
23 period, the Department shall each month pay into the Energy
24 Infrastructure Fund 80% of the net revenue realized from the
25 6.25% general rate on the selling price of Illinois-mined coal
26 that was sold to an eligible business. For purposes of this

1 paragraph, the term "eligible business" means a new electric
2 generating facility certified pursuant to Section 605-332 of
3 the Department of Commerce and Economic Opportunity Law of the
4 Civil Administrative Code of Illinois.

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

24 Subject to payments of amounts into the Build Illinois
25 Fund, the McCormick Place Expansion Project Fund, the Illinois
26 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax

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

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

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

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

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

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

4 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
5 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
6 7-1-18; revised 10-20-17.)

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

9 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

10 Sec. 3-10. Rate of tax. Unless otherwise provided in this
11 Section, the tax imposed by this Act is at the rate of 6.25% of
12 the selling price of tangible personal property transferred as
13 an incident to the sale of service, but, for the purpose of
14 computing this tax, in no event shall the selling price be less
15 than the cost price of the property to the serviceman.

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

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

1 the sale of service on or after July 1, 2003 and on or before
2 July 1, 2017, and (iii) 100% of the selling price thereafter.
3 If, at any time, however, the tax under this Act on sales of
4 gasohol, as defined in the Use Tax Act, 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 gasohol made during that time.

7 With respect to majority blended ethanol fuel, as defined
8 in the Use Tax Act, the tax imposed by this Act does not apply
9 to the selling price of property transferred as an incident to
10 the sale of service on or after July 1, 2003 and on or before
11 December 31, 2023 but applies to 100% of the selling price
12 thereafter.

13 With respect to biodiesel blends, as defined in the Use Tax
14 Act, with no less than 1% and no more than 10% biodiesel, the
15 tax imposed by this Act applies to (i) 80% of the selling price
16 of property transferred as an incident to the sale of service
17 on or after July 1, 2003 and on or before December 31, 2018 and
18 (ii) 100% of the proceeds of the selling price thereafter. If,
19 at any time, however, the tax under this Act on sales of
20 biodiesel blends, as defined in the Use Tax Act, with no less
21 than 1% and no more than 10% biodiesel is imposed at the rate
22 of 1.25%, then the tax imposed by this Act applies to 100% of
23 the proceeds of sales of biodiesel blends with no less than 1%
24 and no more than 10% biodiesel made during that time.

25 With respect to 100% biodiesel, as defined in the Use Tax
26 Act, and biodiesel blends, as defined in the Use Tax Act, with

1 more than 10% but no more than 99% biodiesel, the tax imposed
2 by this Act does not apply to the proceeds of the selling price
3 of property transferred as an incident to the sale of service
4 on or after July 1, 2003 and on or before December 31, 2023 but
5 applies to 100% of the selling price thereafter.

6 At the election of any registered serviceman made for each
7 fiscal year, sales of service in which the aggregate annual
8 cost price of tangible personal property transferred as an
9 incident to the sales of service is less than 35%, or 75% in
10 the case of servicemen transferring prescription drugs or
11 servicemen engaged in graphic arts production, of the aggregate
12 annual total gross receipts from all sales of service, the tax
13 imposed by this Act shall be based on the serviceman's cost
14 price of the tangible personal property transferred as an
15 incident to the sale of those services.

16 The tax shall be imposed at the rate of 1% on food prepared
17 for immediate consumption and transferred incident to a sale of
18 service subject to this Act or the Service Occupation Tax Act
19 by an entity licensed under the Hospital Licensing Act, the
20 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
21 Act, the Specialized Mental Health Rehabilitation Act of 2013,
22 or the Child Care Act of 1969. The tax shall also be imposed at
23 the rate of 1% on food for human consumption that is to be
24 consumed off the premises where it is sold (other than
25 alcoholic beverages, soft drinks, and food that has been
26 prepared for immediate consumption and is not otherwise

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

22 Notwithstanding any other provisions of this Act,
23 beginning September 1, 2009, "soft drinks" means non-alcoholic
24 beverages that contain natural or artificial sweeteners. "Soft
25 drinks" do not include beverages that contain milk or milk
26 products, soy, rice or similar milk substitutes, or greater

1 than 50% of vegetable or fruit juice by volume.

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

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

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

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

10 (A) A "Drug Facts" panel; or

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

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

19 Beginning on January 1, 2019, in addition to all other
20 rates of tax imposed under this Act, a tax of 3.75% is imposed
21 on the selling price of consumer fireworks and 1.3G fireworks.
22 As used in this Section, "consumer fireworks" and "1.3G
23 fireworks" have the meanings given to those terms in the
24 Pyrotechnic Use Act.

25 If the property that is acquired from a serviceman is
26 acquired outside Illinois and used outside Illinois before

1 being brought to Illinois for use here and is taxable under
2 this Act, the "selling price" on which the tax is computed
3 shall be reduced by an amount that represents a reasonable
4 allowance for depreciation for the period of prior out-of-state
5 use.

6 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
7 99-642, eff. 7-28-16; 99-858, eff. 8-19-16; 100-22, eff.
8 7-6-17.)

9 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

10 (Text of Section before amendment by P.A. 100-363)

11 Sec. 9. Each serviceman required or authorized to collect
12 the tax herein imposed shall pay to the Department the amount
13 of such tax (except as otherwise provided) at the time when he
14 is required to file his return for the period during which such
15 tax was collected, less a discount of 2.1% prior to January 1,
16 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
17 year, whichever is greater, which is allowed to reimburse the
18 serviceman for expenses incurred in collecting the tax, keeping
19 records, preparing and filing returns, remitting the tax and
20 supplying data to the Department on request. The discount
21 allowed under this Section is allowed only for returns that are
22 filed in the manner required by this Act. The Department may
23 disallow the discount for servicemen whose certificate of
24 registration is revoked at the time the return is filed, but
25 only if the Department's decision to revoke the certificate of

1 registration has become final. A serviceman need not remit that
2 part of any tax collected by him to the extent that he is
3 required to pay and does pay the tax imposed by the Service
4 Occupation Tax Act with respect to his sale of service
5 involving the incidental transfer by him of the same property.

6 Except as provided hereinafter in this Section, on or
7 before the twentieth day of each calendar month, such
8 serviceman shall file a return for the preceding calendar month
9 in accordance with reasonable Rules and Regulations to be
10 promulgated by the Department. Such return shall be filed on a
11 form prescribed by the Department and shall contain such
12 information as the Department may reasonably require. On and
13 after January 1, 2018, with respect to servicemen whose annual
14 gross receipts average \$20,000 or more, all returns required to
15 be filed pursuant to this Act shall be filed electronically.
16 Servicemen who demonstrate that they do not have access to the
17 Internet or demonstrate hardship in filing electronically may
18 petition the Department to waive the electronic filing
19 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 two months of each calendar quarter, on or before
26 the twentieth day of the following calendar month, stating:

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

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

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

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

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

25 All taxpayers required to make payment by electronic funds
26 transfer and any taxpayers authorized to voluntarily make

1 payments by electronic funds transfer shall make those payments
2 in the manner authorized by the Department.

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

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

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

23 Such quarter annual and annual returns, as to form and
24 substance, shall be subject to the same requirements as monthly
25 returns.

26 Notwithstanding any other provision in this Act concerning

1 the time within which a serviceman may file his return, in the
2 case of any serviceman who ceases to engage in a kind of
3 business which makes him responsible for filing returns under
4 this Act, such serviceman shall file a final return under this
5 Act with the Department not more than 1 month after
6 discontinuing such business.

7 Where a serviceman collects the tax with respect to the
8 selling price of property which he sells and the purchaser
9 thereafter returns such property and the serviceman refunds the
10 selling price thereof to the purchaser, such serviceman shall
11 also refund, to the purchaser, the tax so collected from the
12 purchaser. When filing his return for the period in which he
13 refunds such tax to the purchaser, the serviceman may deduct
14 the amount of the tax so refunded by him to the purchaser from
15 any other Service Use Tax, Service Occupation Tax, retailers'
16 occupation tax or use tax which such serviceman may be required
17 to pay or remit to the Department, as shown by such return,
18 provided that the amount of the tax to be deducted shall
19 previously have been remitted to the Department by such
20 serviceman. If the serviceman shall not previously have
21 remitted the amount of such tax to the Department, he shall be
22 entitled to no deduction hereunder upon refunding such tax to
23 the purchaser.

24 Any serviceman filing a return hereunder shall also include
25 the total tax upon the selling price of tangible personal
26 property purchased for use by him as an incident to a sale of

1 service, and such serviceman shall remit the amount of such tax
2 to the Department when filing such return.

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

9 Where the serviceman has more than one business registered
10 with the Department under separate registration hereunder,
11 such serviceman shall not file each return that is due as a
12 single return covering all such registered businesses, but
13 shall file separate returns for each such registered business.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the State and Local Tax Reform Fund, a special fund in
16 the State Treasury, the net revenue realized for the preceding
17 month from the 1% tax on sales of food for human consumption
18 which is to be consumed off the premises where it is sold
19 (other than alcoholic beverages, soft drinks and food which has
20 been prepared for immediate consumption) and prescription and
21 nonprescription medicines, drugs, medical appliances, products
22 classified as Class III medical devices, by the United States
23 Food and Drug Administration that are used for cancer treatment
24 pursuant to a prescription, as well as any accessories and
25 components related to those devices, and insulin, urine testing
26 materials, syringes and needles used by diabetics.

1 Beginning January 1, 1990, each month the Department shall
2 pay into the State and Local Sales Tax Reform Fund 20% of the
3 net revenue realized for the preceding month from the 6.25%
4 general rate on transfers of tangible personal property, other
5 than tangible personal property which is purchased outside
6 Illinois at retail from a retailer and which is titled or
7 registered by an agency of this State's government.

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

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

19 Beginning July 1, 2013, each month the Department shall pay
20 into the Underground Storage Tank Fund from the proceeds
21 collected under this Act, the Use Tax Act, the Service
22 Occupation Tax Act, and the Retailers' Occupation Tax Act an
23 amount equal to the average monthly deficit in the Underground
24 Storage Tank Fund during the prior year, as certified annually
25 by the Illinois Environmental Protection Agency, but the total
26 payment into the Underground Storage Tank Fund under this Act,

1 the Use Tax Act, the Service Occupation Tax Act, and the
2 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
3 any State fiscal year. As used in this paragraph, the "average
4 monthly deficit" shall be equal to the difference between the
5 average monthly claims for payment by the fund and the average
6 monthly revenues deposited into the fund, excluding payments
7 made pursuant to this paragraph.

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023	275,000,000
19	2024	275,000,000
20	2025	275,000,000
21	2026	279,000,000
22	2027	292,000,000
23	2028	307,000,000
24	2029	322,000,000
25	2030	338,000,000
26	2031	350,000,000

1 2032 350,000,000
2 and
3 each fiscal year
4 thereafter that bonds
5 are outstanding under
6 Section 13.2 of the
7 Metropolitan Pier and
8 Exposition Authority Act,
9 but not after fiscal year 2060.

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

23 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,

1 2013, the Department shall each month pay into the Illinois Tax
2 Increment Fund 0.27% of 80% of the net revenue realized for the
3 preceding month from the 6.25% general rate on the selling
4 price of tangible personal property.

5 Subject to payment of amounts into the Build Illinois Fund
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, beginning with the receipt of the first report of
9 taxes paid by an eligible business and continuing for a 25-year
10 period, the Department shall each month pay into the Energy
11 Infrastructure Fund 80% of the net revenue realized from the
12 6.25% general rate on the selling price of Illinois-mined coal
13 that was sold to an eligible business. For purposes of this
14 paragraph, the term "eligible business" means a new electric
15 generating facility certified pursuant to Section 605-332 of
16 the Department of Commerce and Economic Opportunity Law of the
17 Civil Administrative Code of Illinois.

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

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

12 Beginning on January 1, 2019, each month the Department
13 shall pay into the Fire Prevention Fund 50% of the net revenue
14 realized for the preceding month from the 3.75% tax on the
15 selling price of consumer fireworks and 1.3G fireworks.

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

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

1 equal to 1.7% of 80% of the net revenue realized under this Act
2 for the second preceding month. Beginning April 1, 2000, this
3 transfer is no longer required and shall not be made.

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

8 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
9 100-303, eff. 8-24-17; revised 1-22-18.)

10 (Text of Section after amendment by P.A. 100-363)

11 Sec. 9. Each serviceman required or authorized to collect
12 the tax herein imposed shall pay to the Department the amount
13 of such tax (except as otherwise provided) at the time when he
14 is required to file his return for the period during which such
15 tax was collected, less a discount of 2.1% prior to January 1,
16 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
17 year, whichever is greater, which is allowed to reimburse the
18 serviceman for expenses incurred in collecting the tax, keeping
19 records, preparing and filing returns, remitting the tax and
20 supplying data to the Department on request. The discount
21 allowed under this Section is allowed only for returns that are
22 filed in the manner required by this Act. The Department may
23 disallow the discount for servicemen whose certificate of
24 registration is revoked at the time the return is filed, but
25 only if the Department's decision to revoke the certificate of

1 registration has become final. A serviceman need not remit that
2 part of any tax collected by him to the extent that he is
3 required to pay and does pay the tax imposed by the Service
4 Occupation Tax Act with respect to his sale of service
5 involving the incidental transfer by him of the same property.

6 Except as provided hereinafter in this Section, on or
7 before the twentieth day of each calendar month, such
8 serviceman shall file a return for the preceding calendar month
9 in accordance with reasonable Rules and Regulations to be
10 promulgated by the Department. Such return shall be filed on a
11 form prescribed by the Department and shall contain such
12 information as the Department may reasonably require. On and
13 after January 1, 2018, with respect to servicemen whose annual
14 gross receipts average \$20,000 or more, all returns required to
15 be filed pursuant to this Act shall be filed electronically.
16 Servicemen who demonstrate that they do not have access to the
17 Internet or demonstrate hardship in filing electronically may
18 petition the Department to waive the electronic filing
19 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 two months of each calendar quarter, on or before
26 the twentieth day of the following calendar month, stating:

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

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

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

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

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

25 All taxpayers required to make payment by electronic funds
26 transfer and any taxpayers authorized to voluntarily make

1 payments by electronic funds transfer shall make those payments
2 in the manner authorized by the Department.

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

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

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

23 Such quarter annual and annual returns, as to form and
24 substance, shall be subject to the same requirements as monthly
25 returns.

26 Notwithstanding any other provision in this Act concerning

1 the time within which a serviceman may file his return, in the
2 case of any serviceman who ceases to engage in a kind of
3 business which makes him responsible for filing returns under
4 this Act, such serviceman shall file a final return under this
5 Act with the Department not more than 1 month after
6 discontinuing such business.

7 Where a serviceman collects the tax with respect to the
8 selling price of property which he sells and the purchaser
9 thereafter returns such property and the serviceman refunds the
10 selling price thereof to the purchaser, such serviceman shall
11 also refund, to the purchaser, the tax so collected from the
12 purchaser. When filing his return for the period in which he
13 refunds such tax to the purchaser, the serviceman may deduct
14 the amount of the tax so refunded by him to the purchaser from
15 any other Service Use Tax, Service Occupation Tax, retailers'
16 occupation tax or use tax which such serviceman may be required
17 to pay or remit to the Department, as shown by such return,
18 provided that the amount of the tax to be deducted shall
19 previously have been remitted to the Department by such
20 serviceman. If the serviceman shall not previously have
21 remitted the amount of such tax to the Department, he shall be
22 entitled to no deduction hereunder upon refunding such tax to
23 the purchaser.

24 Any serviceman filing a return hereunder shall also include
25 the total tax upon the selling price of tangible personal
26 property purchased for use by him as an incident to a sale of

1 service, and such serviceman shall remit the amount of such tax
2 to the Department when filing such return.

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

9 Where the serviceman has more than one business registered
10 with the Department under separate registration hereunder,
11 such serviceman shall not file each return that is due as a
12 single return covering all such registered businesses, but
13 shall file separate returns for each such registered business.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the State and Local Tax Reform Fund, a special fund in
16 the State Treasury, the net revenue realized for the preceding
17 month from the 1% tax on sales of food for human consumption
18 which is to be consumed off the premises where it is sold
19 (other than alcoholic beverages, soft drinks and food which has
20 been prepared for immediate consumption) and prescription and
21 nonprescription medicines, drugs, medical appliances, products
22 classified as Class III medical devices, by the United States
23 Food and Drug Administration that are used for cancer treatment
24 pursuant to a prescription, as well as any accessories and
25 components related to those devices, and insulin, urine testing
26 materials, syringes and needles used by diabetics.

1 Beginning January 1, 1990, each month the Department shall
2 pay into the State and Local Sales Tax Reform Fund 20% of the
3 net revenue realized for the preceding month from the 6.25%
4 general rate on transfers of tangible personal property, other
5 than tangible personal property which is purchased outside
6 Illinois at retail from a retailer and which is titled or
7 registered by an agency of this State's government.

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

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

19 Beginning July 1, 2013, each month the Department shall pay
20 into the Underground Storage Tank Fund from the proceeds
21 collected under this Act, the Use Tax Act, the Service
22 Occupation Tax Act, and the Retailers' Occupation Tax Act an
23 amount equal to the average monthly deficit in the Underground
24 Storage Tank Fund during the prior year, as certified annually
25 by the Illinois Environmental Protection Agency, but the total
26 payment into the Underground Storage Tank Fund under this Act,

1 the Use Tax Act, the Service Occupation Tax Act, and the
2 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
3 any State fiscal year. As used in this paragraph, the "average
4 monthly deficit" shall be equal to the difference between the
5 average monthly claims for payment by the fund and the average
6 monthly revenues deposited into the fund, excluding payments
7 made pursuant to this paragraph.

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023	275,000,000
19	2024	275,000,000
20	2025	275,000,000
21	2026	279,000,000
22	2027	292,000,000
23	2028	307,000,000
24	2029	322,000,000
25	2030	338,000,000
26	2031	350,000,000

1 2032 350,000,000
2 and
3 each fiscal year
4 thereafter that bonds
5 are outstanding under
6 Section 13.2 of the
7 Metropolitan Pier and
8 Exposition Authority Act,
9 but not after fiscal year 2060.

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

23 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,

1 2013, the Department shall each month pay into the Illinois Tax
2 Increment Fund 0.27% of 80% of the net revenue realized for the
3 preceding month from the 6.25% general rate on the selling
4 price of tangible personal property.

5 Subject to payment of amounts into the Build Illinois Fund
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, beginning with the receipt of the first report of
9 taxes paid by an eligible business and continuing for a 25-year
10 period, the Department shall each month pay into the Energy
11 Infrastructure Fund 80% of the net revenue realized from the
12 6.25% general rate on the selling price of Illinois-mined coal
13 that was sold to an eligible business. For purposes of this
14 paragraph, the term "eligible business" means a new electric
15 generating facility certified pursuant to Section 605-332 of
16 the Department of Commerce and Economic Opportunity Law of the
17 Civil Administrative Code of Illinois.

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

1 Service Use Tax Act, Section 9 of the Service Occupation Tax
2 Act, and Section 3 of the Retailers' Occupation Tax Act, the
3 Department shall pay into the Tax Compliance and Administration
4 Fund, to be used, subject to appropriation, to fund additional
5 auditors and compliance personnel at the Department of Revenue,
6 an amount equal to 1/12 of 5% of 80% of the cash receipts
7 collected during the preceding fiscal year by the Audit Bureau
8 of the Department under the Use Tax Act, the Service Use Tax
9 Act, the Service Occupation Tax Act, the Retailers' Occupation
10 Tax Act, and associated local occupation and use taxes
11 administered by 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, the Energy Infrastructure Fund, and the Tax
15 Compliance and Administration Fund as provided in this Section,
16 beginning on July 1, 2018 the Department shall pay each month
17 into the Downstate Public Transportation Fund the moneys
18 required to be so paid under Section 2-3 of the Downstate
19 Public Transportation Act.

20 Beginning on January 1, 2019, each month the Department
21 shall pay into the Fire Prevention Fund 50% of the net revenue
22 realized for the preceding month from the 3.75% tax on the
23 selling price of consumer fireworks and 1.3G fireworks.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, 75% thereof shall be paid into the
26 General Revenue Fund of the State Treasury and 25% shall be

1 reserved in a special account and used only for the transfer to
2 the Common School Fund as part of the monthly transfer from the
3 General Revenue Fund in accordance with Section 8a of the State
4 Finance Act.

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 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
17 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; revised 1-22-18.)

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

20 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

21 Sec. 3-10. Rate of tax. Unless otherwise provided in this
22 Section, the tax imposed by this Act is at the rate of 6.25% of
23 the "selling price", as defined in Section 2 of the Service Use
24 Tax Act, of the tangible personal property. For the purpose of

1 computing this tax, in no event shall the "selling price" be
2 less than the cost price to the serviceman of the tangible
3 personal property transferred. The selling price of each item
4 of tangible personal property transferred as an incident of a
5 sale of service may be shown as a distinct and separate item on
6 the serviceman's billing to the service customer. If the
7 selling price is not so shown, the selling price of the
8 tangible personal property is deemed to be 50% of the
9 serviceman's entire billing to the service customer. When,
10 however, a serviceman contracts to design, develop, and produce
11 special order machinery or equipment, the tax imposed by this
12 Act shall be based on the serviceman's cost price of the
13 tangible personal property transferred incident to the
14 completion of the contract.

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

19 With respect to gasohol, as defined in the Use Tax Act, the
20 tax imposed by this Act shall apply to (i) 70% of the cost
21 price of property transferred as an incident to the sale of
22 service on or after January 1, 1990, and before July 1, 2003,
23 (ii) 80% of the selling price of property transferred as an
24 incident to the sale of service on or after July 1, 2003 and on
25 or before July 1, 2017, and (iii) 100% of the cost price
26 thereafter. If, at any time, however, the tax under this Act on

1 sales of gasohol, as defined in the Use Tax Act, is imposed at
2 the rate of 1.25%, then the tax imposed by this Act applies to
3 100% of the proceeds of sales of gasohol made during that time.

4 With respect to majority blended ethanol fuel, as defined
5 in the Use Tax Act, the tax imposed by this Act does not apply
6 to the selling price of property transferred as an incident to
7 the sale of service on or after July 1, 2003 and on or before
8 December 31, 2023 but applies to 100% of the selling price
9 thereafter.

10 With respect to biodiesel blends, as defined in the Use Tax
11 Act, with no less than 1% and no more than 10% biodiesel, the
12 tax imposed by this Act applies to (i) 80% of the selling price
13 of property transferred as an incident to the sale of service
14 on or after July 1, 2003 and on or before December 31, 2018 and
15 (ii) 100% of the proceeds of the selling price thereafter. If,
16 at any time, however, the tax under this Act on sales of
17 biodiesel blends, as defined in the Use Tax Act, with no less
18 than 1% and no more than 10% biodiesel is imposed at the rate
19 of 1.25%, then the tax imposed by this Act applies to 100% of
20 the proceeds of sales of biodiesel blends with no less than 1%
21 and no more than 10% biodiesel made during that time.

22 With respect to 100% biodiesel, as defined in the Use Tax
23 Act, and biodiesel blends, as defined in the Use Tax Act, with
24 more than 10% but no more than 99% biodiesel material, the tax
25 imposed by this Act does not apply to the proceeds of the
26 selling price of property transferred as an incident to the

1 sale of service on or after July 1, 2003 and on or before
2 December 31, 2023 but applies to 100% of the selling price
3 thereafter.

4 At the election of any registered serviceman made for each
5 fiscal year, sales of service in which the aggregate annual
6 cost price of tangible personal property transferred as an
7 incident to the sales of service is less than 35%, or 75% in
8 the case of servicemen transferring prescription drugs or
9 servicemen engaged in graphic arts production, of the aggregate
10 annual total gross receipts from all sales of service, the tax
11 imposed by this Act shall be based on the serviceman's cost
12 price of the tangible personal property transferred incident to
13 the sale of those services.

14 The tax shall be imposed at the rate of 1% on food prepared
15 for immediate consumption and transferred incident to a sale of
16 service subject to this Act or the Service Occupation Tax Act
17 by an entity licensed under the Hospital Licensing Act, the
18 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
19 Act, the Specialized Mental Health Rehabilitation Act of 2013,
20 or the Child Care Act of 1969. The tax shall also be imposed at
21 the rate of 1% on food for human consumption that is to be
22 consumed off the premises where it is sold (other than
23 alcoholic beverages, soft drinks, and food that has been
24 prepared for immediate consumption and is not otherwise
25 included in this paragraph) and prescription and
26 nonprescription medicines, drugs, medical appliances, products

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

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

26 Until August 1, 2009, and notwithstanding any other

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

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

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

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

8 (A) A "Drug Facts" panel; or

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

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

17 Beginning on January 1, 2019, in addition to all other
18 rates of tax imposed under this Act, a tax of 3.75% is imposed
19 on the selling price of consumer fireworks and 1.3G fireworks.
20 As used in this Section, "consumer fireworks" and "1.3G
21 fireworks" have the meanings given to those terms in the
22 Pyrotechnic Use Act.

23 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
24 99-642, eff. 7-28-16; 99-858, eff. 8-19-16; 100-22, eff.
25 7-6-17.)

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

2 (Text of Section before amendment by P.A. 100-363)

3 Sec. 9. Each serviceman required or authorized to collect
4 the tax herein imposed shall pay to the Department the amount
5 of such tax at the time when he is required to file his return
6 for the period during which such tax was collectible, less a
7 discount of 2.1% prior to January 1, 1990, and 1.75% on and
8 after January 1, 1990, or \$5 per calendar year, whichever is
9 greater, which is allowed to reimburse the serviceman for
10 expenses incurred in collecting the tax, keeping records,
11 preparing and filing returns, remitting the tax and supplying
12 data to the Department on request. The discount allowed under
13 this Section is allowed only for returns that are filed in the
14 manner required by this Act. The Department may disallow the
15 discount for servicemen whose certificate of registration is
16 revoked at the time the return is filed, but only if the
17 Department's decision to revoke the certificate of
18 registration has become final.

19 Where such tangible personal property is sold under a
20 conditional sales contract, or under any other form of sale
21 wherein the payment of the principal sum, or a part thereof, is
22 extended beyond the close of the period for which the return is
23 filed, the serviceman, in collecting the tax may collect, for
24 each tax return period, only the tax applicable to the part of
25 the selling price actually received during such tax return
26 period.

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 month
4 in accordance with reasonable rules and regulations to be
5 promulgated by the Department of Revenue. Such return shall be
6 filed on a form prescribed by the Department and shall contain
7 such information as the Department may reasonably require. On
8 and after January 1, 2018, with respect to servicemen whose
9 annual gross receipts average \$20,000 or more, all returns
10 required to be filed pursuant to this Act shall be filed
11 electronically. Servicemen 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 The Department may require returns to be filed on a
16 quarterly basis. If so required, a return for each calendar
17 quarter shall be filed on or before the twentieth day of the
18 calendar month following the end of such calendar quarter. The
19 taxpayer shall also file a return with the Department for each
20 of the first two months of each calendar quarter, on or before
21 the twentieth day of the following calendar month, stating:

- 22 1. The name of the seller;
- 23 2. The address of the principal place of business from
24 which he engages in business as a serviceman in this State;
- 25 3. The total amount of taxable receipts received by him
26 during the preceding calendar month, including receipts

1 from charge and time sales, but less all deductions allowed
2 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 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 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, 2004.
5 No Manufacturer's Purchase Credit may be used after September
6 30, 2003 through August 31, 2004 to satisfy any tax liability
7 imposed under this Act, including any audit liability.

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

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

22 Such quarter annual and annual returns, as to form and
23 substance, shall be subject to the same requirements as monthly
24 returns.

25 Notwithstanding any other provision in this Act concerning
26 the time within which a serviceman may file his return, in the

1 case of any serviceman who ceases to engage in a kind of
2 business which makes him responsible for filing returns under
3 this Act, such serviceman shall file a final return under this
4 Act with the Department not more than 1 month after
5 discontinuing such business.

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 make
11 all payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 1995, a taxpayer who has
13 an average monthly tax liability of \$50,000 or more shall make
14 all payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 2000, a taxpayer who has
16 an annual tax liability of \$200,000 or more shall make all
17 payments required by rules of the Department by electronic
18 funds transfer. The term "annual tax liability" shall be the
19 sum of the taxpayer's liabilities under this Act, and under all
20 other State and local occupation and use tax laws administered
21 by the Department, for the immediately preceding calendar year.
22 The term "average monthly tax liability" means the sum of the
23 taxpayer's liabilities under this Act, and under all other
24 State and local occupation and use tax laws administered by the
25 Department, for the immediately preceding calendar year
26 divided by 12. Beginning on October 1, 2002, a taxpayer who has

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

5 Before August 1 of each year beginning in 1993, the
6 Department shall notify all taxpayers required to make payments
7 by electronic funds transfer. All taxpayers required to make
8 payments by electronic funds transfer shall make those payments
9 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 payments
16 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 Where a serviceman collects the tax with respect to the
21 selling price of tangible personal property which he sells and
22 the purchaser thereafter returns such tangible personal
23 property and the serviceman refunds the selling price thereof
24 to the purchaser, such serviceman shall also refund, to the
25 purchaser, the tax so collected from the purchaser. When filing
26 his return for the period in which he refunds such tax to the

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

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund the revenue realized for
24 the preceding month from the 1% tax on sales of food for human
25 consumption which is to be consumed off the premises where it
26 is sold (other than alcoholic beverages, soft drinks and food

1 which has been prepared for immediate consumption) and
2 prescription and nonprescription medicines, drugs, medical
3 appliances, products classified as Class III medical devices by
4 the United States Food and Drug Administration that are used
5 for cancer treatment pursuant to a prescription, as well as any
6 accessories and components related to those devices, and
7 insulin, urine testing materials, syringes and needles used by
8 diabetics.

9 Beginning January 1, 1990, each month the Department shall
10 pay into the County and Mass Transit District Fund 4% of the
11 revenue realized for the preceding month from the 6.25% general
12 rate.

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the Local Government Tax Fund 16% of the revenue
19 realized for the preceding month from the 6.25% general rate on
20 transfers of tangible personal property.

21 Beginning August 1, 2000, each month the Department shall
22 pay into the Local Government Tax Fund 80% 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 pay
7 into the Underground Storage Tank Fund from the proceeds
8 collected under this Act, the Use Tax Act, the Service Use Tax
9 Act, and the Retailers' Occupation Tax Act an amount equal to
10 the average monthly deficit in the Underground Storage Tank
11 Fund during the prior year, as certified annually by the
12 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 Use Tax Act, and the Retailers'
15 Occupation Tax Act shall not exceed \$18,000,000 in any State
16 fiscal year. As used in this paragraph, the "average monthly
17 deficit" shall be equal to the difference between the average
18 monthly claims for payment by the fund and the average monthly
19 revenues deposited into the fund, excluding payments made
20 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, the Service
23 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
24 each month the Department shall deposit \$500,000 into the State
25 Crime Laboratory Fund.

26 Beginning on January 1, 2019, each month the Department

1 shall pay into the Fire Prevention Fund 50% of the net revenue
2 realized for the preceding month from the 3.75% tax on the
3 selling price of consumer fireworks and 1.3G fireworks.

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

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

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

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

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

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

1	2015	179,000,000
2	2016	189,000,000
3	2017	199,000,000
4	2018	210,000,000
5	2019	221,000,000
6	2020	233,000,000
7	2021	246,000,000
8	2022	260,000,000
9	2023	275,000,000
10	2024	275,000,000
11	2025	275,000,000
12	2026	279,000,000
13	2027	292,000,000
14	2028	307,000,000
15	2029	322,000,000
16	2030	338,000,000
17	2031	350,000,000
18	2032	350,000,000

19 and
20 each fiscal year
21 thereafter that bonds
22 are outstanding under
23 Section 13.2 of the
24 Metropolitan Pier and
25 Exposition Authority Act,
26 but not after fiscal year 2060.

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

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

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 with the receipt of the first report of
26 taxes paid by an eligible business and continuing for a 25-year

1 period, the Department shall each month pay into the Energy
2 Infrastructure Fund 80% of the net revenue realized from the
3 6.25% general rate on the selling price of Illinois-mined coal
4 that was sold to an eligible business. For purposes of this
5 paragraph, the term "eligible business" means a new electric
6 generating facility certified pursuant to Section 605-332 of
7 the Department of Commerce and Economic Opportunity Law of the
8 Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

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

1 return may be liable for perjury.

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

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

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

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

25 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
26 100-303, eff. 8-24-17; revised 10-31-17)

1 (Text of Section after amendment by P.A. 100-363)

2 Sec. 9. Each serviceman required or authorized to collect
3 the tax herein imposed shall pay to the Department the amount
4 of such tax at the time when he is required to file his return
5 for the period during which such tax was collectible, less a
6 discount of 2.1% prior to January 1, 1990, and 1.75% on and
7 after January 1, 1990, or \$5 per calendar year, whichever is
8 greater, which is allowed to reimburse the serviceman for
9 expenses incurred in collecting the tax, keeping records,
10 preparing and filing returns, remitting the tax and supplying
11 data to the Department on request. The discount allowed under
12 this Section is allowed only for returns that are filed in the
13 manner required by this Act. The Department may disallow the
14 discount for servicemen whose certificate of registration is
15 revoked at the time the return is filed, but only if the
16 Department's decision to revoke the certificate of
17 registration has become final.

18 Where such tangible personal property is sold under a
19 conditional sales contract, or under any other form of sale
20 wherein the payment of the principal sum, or a part thereof, is
21 extended beyond the close of the period for which the return is
22 filed, the serviceman, in collecting the tax may collect, for
23 each tax return period, only the tax applicable to the part of
24 the selling price actually received during such tax return
25 period.

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 month
4 in accordance with reasonable rules and regulations to be
5 promulgated by the Department of Revenue. Such return shall be
6 filed on a form prescribed by the Department and shall contain
7 such information as the Department may reasonably require. On
8 and after January 1, 2018, with respect to servicemen whose
9 annual gross receipts average \$20,000 or more, all returns
10 required to be filed pursuant to this Act shall be filed
11 electronically. Servicemen 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 The Department may require returns to be filed on a
16 quarterly basis. If so required, a return for each calendar
17 quarter shall be filed on or before the twentieth day of the
18 calendar month following the end of such calendar quarter. The
19 taxpayer shall also file a return with the Department for each
20 of the first two months of each calendar quarter, on or before
21 the twentieth day of the following calendar month, stating:

- 22 1. The name of the seller;
- 23 2. The address of the principal place of business from
24 which he engages in business as a serviceman in this State;
- 25 3. The total amount of taxable receipts received by him
26 during the preceding calendar month, including receipts

1 from charge and time sales, but less all deductions allowed
2 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 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 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, 2004.
5 No Manufacturer's Purchase Credit may be used after September
6 30, 2003 through August 31, 2004 to satisfy any tax liability
7 imposed under this Act, including any audit liability.

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

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

22 Such quarter annual and annual returns, as to form and
23 substance, shall be subject to the same requirements as monthly
24 returns.

25 Notwithstanding any other provision in this Act concerning
26 the time within which a serviceman may file his return, in the

1 case of any serviceman who ceases to engage in a kind of
2 business which makes him responsible for filing returns under
3 this Act, such serviceman shall file a final return under this
4 Act with the Department not more than 1 month after
5 discontinuing such business.

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 make
11 all payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 1995, a taxpayer who has
13 an average monthly tax liability of \$50,000 or more shall make
14 all payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 2000, a taxpayer who has
16 an annual tax liability of \$200,000 or more shall make all
17 payments required by rules of the Department by electronic
18 funds transfer. The term "annual tax liability" shall be the
19 sum of the taxpayer's liabilities under this Act, and under all
20 other State and local occupation and use tax laws administered
21 by the Department, for the immediately preceding calendar year.
22 The term "average monthly tax liability" means the sum of the
23 taxpayer's liabilities under this Act, and under all other
24 State and local occupation and use tax laws administered by the
25 Department, for the immediately preceding calendar year
26 divided by 12. Beginning on October 1, 2002, a taxpayer who has

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

5 Before August 1 of each year beginning in 1993, the
6 Department shall notify all taxpayers required to make payments
7 by electronic funds transfer. All taxpayers required to make
8 payments by electronic funds transfer shall make those payments
9 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 payments
16 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 Where a serviceman collects the tax with respect to the
21 selling price of tangible personal property which he sells and
22 the purchaser thereafter returns such tangible personal
23 property and the serviceman refunds the selling price thereof
24 to the purchaser, such serviceman shall also refund, to the
25 purchaser, the tax so collected from the purchaser. When filing
26 his return for the period in which he refunds such tax to the

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

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund the revenue realized for
24 the preceding month from the 1% tax on sales of food for human
25 consumption which is to be consumed off the premises where it
26 is sold (other than alcoholic beverages, soft drinks and food

1 which has been prepared for immediate consumption) and
2 prescription and nonprescription medicines, drugs, medical
3 appliances, products classified as Class III medical devices by
4 the United States Food and Drug Administration that are used
5 for cancer treatment pursuant to a prescription, as well as any
6 accessories and components related to those devices, and
7 insulin, urine testing materials, syringes and needles used by
8 diabetics.

9 Beginning January 1, 1990, each month the Department shall
10 pay into the County and Mass Transit District Fund 4% of the
11 revenue realized for the preceding month from the 6.25% general
12 rate.

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the Local Government Tax Fund 16% of the revenue
19 realized for the preceding month from the 6.25% general rate on
20 transfers of tangible personal property.

21 Beginning August 1, 2000, each month the Department shall
22 pay into the Local Government Tax Fund 80% 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 pay
7 into the Underground Storage Tank Fund from the proceeds
8 collected under this Act, the Use Tax Act, the Service Use Tax
9 Act, and the Retailers' Occupation Tax Act an amount equal to
10 the average monthly deficit in the Underground Storage Tank
11 Fund during the prior year, as certified annually by the
12 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 Use Tax Act, and the Retailers'
15 Occupation Tax Act shall not exceed \$18,000,000 in any State
16 fiscal year. As used in this paragraph, the "average monthly
17 deficit" shall be equal to the difference between the average
18 monthly claims for payment by the fund and the average monthly
19 revenues deposited into the fund, excluding payments made
20 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, the Service
23 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
24 each month the Department shall deposit \$500,000 into the State
25 Crime Laboratory Fund.

26 Beginning on January 1, 2019, each month the Department

1 shall pay into the Fire Prevention Fund 50% of the net revenue
2 realized for the preceding month from the 3.75% tax on the
3 selling price of consumer fireworks and 1.3G fireworks.

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

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

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

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

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

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

1	2015	179,000,000
2	2016	189,000,000
3	2017	199,000,000
4	2018	210,000,000
5	2019	221,000,000
6	2020	233,000,000
7	2021	246,000,000
8	2022	260,000,000
9	2023	275,000,000
10	2024	275,000,000
11	2025	275,000,000
12	2026	279,000,000
13	2027	292,000,000
14	2028	307,000,000
15	2029	322,000,000
16	2030	338,000,000
17	2031	350,000,000
18	2032	350,000,000

19 and
20 each fiscal year
21 thereafter that bonds
22 are outstanding under
23 Section 13.2 of the
24 Metropolitan Pier and
25 Exposition Authority Act,
26 but not after fiscal year 2060.

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

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

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 with the receipt of the first report of
26 taxes paid by an eligible business and continuing for a 25-year

1 period, the Department shall each month pay into the Energy
2 Infrastructure Fund 80% of the net revenue realized from the
3 6.25% general rate on the selling price of Illinois-mined coal
4 that was sold to an eligible business. For purposes of this
5 paragraph, the term "eligible business" means a new electric
6 generating facility certified pursuant to Section 605-332 of
7 the Department of Commerce and Economic Opportunity Law of the
8 Civil Administrative Code of Illinois.

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

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

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

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

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

1 gross receipts reported to the Department of Revenue for the
2 same period, the taxpayer shall attach to his annual return a
3 schedule showing a reconciliation of the 2 amounts and the
4 reasons for the difference. The taxpayer's annual return to the
5 Department shall also disclose the cost of goods sold by the
6 taxpayer during the year covered by such return, opening and
7 closing inventories of such goods for such year, cost of goods
8 used from stock or taken from stock and given away by the
9 taxpayer during such year, pay roll information of the
10 taxpayer's business during such year and any additional
11 reasonable information which the Department deems would be
12 helpful in determining the accuracy of the monthly, quarterly
13 or annual returns filed by such taxpayer as hereinbefore
14 provided for in this Section.

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

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

25 (ii) On and after January 1, 1994, the taxpayer shall
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

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

10 The foregoing portion of this Section concerning the filing
11 of an annual information return shall not apply to a serviceman
12 who is not required to file an income tax return with the
13 United States Government.

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

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

25 For greater simplicity of administration, it shall be
26 permissible for manufacturers, importers and wholesalers whose

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

7 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
8 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; revised
9 10-31-17.)

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

12 (35 ILCS 120/2-10)

13 Sec. 2-10. Rate of tax. Unless otherwise provided in this
14 Section, the tax imposed by this Act is at the rate of 6.25% of
15 gross receipts from sales of tangible personal property made in
16 the course of business.

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

21 Beginning on August 6, 2010 through August 15, 2010, with
22 respect to sales tax holiday items as defined in Section 2-8 of
23 this Act, the tax is imposed at the rate of 1.25%.

24 Within 14 days after the effective date of this amendatory

1 Act of the 91st General Assembly, each retailer of motor fuel
2 and gasohol shall cause the following notice to be posted in a
3 prominently visible place on each retail dispensing device that
4 is used to dispense motor fuel or gasohol in the State of
5 Illinois: "As of July 1, 2000, the State of Illinois has
6 eliminated the State's share of sales tax on motor fuel and
7 gasohol through December 31, 2000. The price on this pump
8 should reflect the elimination of the tax." The notice shall be
9 printed in bold print on a sign that is no smaller than 4
10 inches by 8 inches. The sign shall be clearly visible to
11 customers. Any retailer who fails to post or maintain a
12 required sign through December 31, 2000 is guilty of a petty
13 offense for which the fine shall be \$500 per day per each
14 retail premises where a violation occurs.

15 With respect to gasohol, as defined in the Use Tax Act, the
16 tax imposed by this Act applies to (i) 70% of the proceeds of
17 sales made on or after January 1, 1990, and before July 1,
18 2003, (ii) 80% of the proceeds of sales made on or after July
19 1, 2003 and on or before July 1, 2017, and (iii) 100% of the
20 proceeds of sales made thereafter. If, at any time, however,
21 the tax under this Act on sales of gasohol, as defined in the
22 Use Tax Act, is imposed at the rate of 1.25%, then the tax
23 imposed by this Act applies to 100% of the proceeds of sales of
24 gasohol made during that time.

25 With respect to majority blended ethanol fuel, as defined
26 in the Use Tax Act, the tax imposed by this Act does not apply

1 to the proceeds of sales made on or after July 1, 2003 and on or
2 before December 31, 2023 but applies to 100% of the proceeds of
3 sales made thereafter.

4 With respect to biodiesel blends, as defined in the Use Tax
5 Act, with no less than 1% and no more than 10% biodiesel, the
6 tax imposed by this Act applies to (i) 80% of the proceeds of
7 sales made on or after July 1, 2003 and on or before December
8 31, 2018 and (ii) 100% of the proceeds of sales made
9 thereafter. If, at any time, however, the tax under this Act on
10 sales of biodiesel blends, as defined in the Use Tax Act, with
11 no less than 1% and no more than 10% biodiesel is imposed at
12 the rate of 1.25%, then the tax imposed by this Act applies to
13 100% of the proceeds of sales of biodiesel blends with no less
14 than 1% and no more than 10% biodiesel made during that time.

15 With respect to 100% biodiesel, as defined in the Use Tax
16 Act, and biodiesel blends, as defined in the Use Tax Act, with
17 more than 10% but no more than 99% biodiesel, the tax imposed
18 by this Act does not apply to the proceeds of sales made on or
19 after July 1, 2003 and on or before December 31, 2023 but
20 applies to 100% of the proceeds of sales made thereafter.

21 With respect to food for human consumption that is to be
22 consumed off the premises where it is sold (other than
23 alcoholic beverages, soft drinks, and food that has been
24 prepared for immediate consumption) and prescription and
25 nonprescription medicines, drugs, medical appliances, products
26 classified as Class III medical devices by the United States

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

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

25 Until August 1, 2009, and notwithstanding any other
26 provisions of this Act, "food for human consumption that is to

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

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

20 Notwithstanding any other provisions of this Act,
21 beginning September 1, 2009, "nonprescription medicines and
22 drugs" does not include grooming and hygiene products. For
23 purposes of this Section, "grooming and hygiene products"
24 includes, but is not limited to, soaps and cleaning solutions,
25 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
26 lotions and screens, unless those products are available by

1 prescription only, regardless of whether the products meet the
2 definition of "over-the-counter-drugs". For the purposes of
3 this paragraph, "over-the-counter-drug" means a drug for human
4 use that contains a label that identifies the product as a drug
5 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
6 label includes:

7 (A) A "Drug Facts" panel; or

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

11 Beginning on the effective date of this amendatory Act of
12 the 98th General Assembly, "prescription and nonprescription
13 medicines and drugs" includes medical cannabis purchased from a
14 registered dispensing organization under the Compassionate Use
15 of Medical Cannabis Pilot Program Act.

16 Beginning on January 1, 2019, in addition to all other
17 rates of tax imposed under this Act, a tax of 3.75% is imposed
18 on the selling price of consumer fireworks and 1.3G fireworks.
19 As used in this Section, "consumer fireworks" and "1.3G
20 fireworks" have the meanings given to those terms in the
21 Pyrotechnic Use Act.

22 (Source: P.A. 99-143, eff. 7-27-15; 99-858, eff. 8-19-16;
23 100-22, eff. 7-6-17.)

24 (35 ILCS 120/3) (from Ch. 120, par. 442)

25 (Text of Section before amendment by P.A. 100-363)

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 tangible personal property at retail
4 in this State during the preceding calendar month shall file a
5 return with the Department, stating:

6 1. The name of the seller;

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

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

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

22 5. Deductions allowed by law;

23 6. Gross receipts which were received by him during the
24 preceding calendar month or quarter and upon the basis of
25 which the tax is imposed;

26 7. The amount of credit provided in Section 2d of this

1 Act;

2 8. The amount of tax due;

3 9. The signature of the taxpayer; and

4 10. Such other reasonable information as the
5 Department may require.

6 On and after January 1, 2018, except for returns for motor
7 vehicles, watercraft, aircraft, and trailers that are required
8 to be registered with an agency of this State, with respect to
9 retailers whose annual gross receipts average \$20,000 or more,
10 all returns required to be filed pursuant to this Act shall be
11 filed electronically. Retailers who demonstrate that they do
12 not have access to the Internet or demonstrate hardship in
13 filing 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
11 Purchaser Credit reported on annual returns due on or after
12 January 1, 2005 will be disallowed for periods prior to
13 September 1, 2004. No Manufacturer's Purchase Credit may be
14 used after September 30, 2003 through August 31, 2004 to
15 satisfy any tax liability imposed under this Act, including any
16 audit liability.

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

24 1. The name of the seller;

25 2. The address of the principal place of business from
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

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

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

9 5. The amount of tax due; and

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

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

26 Beginning on October 1, 2003, every distributor, importing

1 distributor, and manufacturer of alcoholic liquor as defined in
2 the Liquor Control Act of 1934, shall file a statement with the
3 Department of Revenue, no later than the 10th day of the month
4 for the preceding month during which transactions occurred, by
5 electronic means, showing the total amount of gross receipts
6 from the sale of alcoholic liquor sold or distributed during
7 the preceding month to purchasers; identifying the purchaser to
8 whom it was sold or distributed; the purchaser's tax
9 registration number; and such other information reasonably
10 required by the Department. A distributor, importing
11 distributor, or manufacturer of alcoholic liquor must
12 personally deliver, mail, or provide by electronic means to
13 each retailer listed on the monthly statement a report
14 containing a cumulative total of that distributor's, importing
15 distributor's, or manufacturer's total sales of alcoholic
16 liquor to that retailer no later than the 10th day of the month
17 for the preceding month during which the transaction occurred.
18 The distributor, importing distributor, or manufacturer shall
19 notify the retailer as to the method by which the distributor,
20 importing distributor, or manufacturer will provide the sales
21 information. If the retailer is unable to receive the sales
22 information by electronic means, the distributor, importing
23 distributor, or manufacturer shall furnish the sales
24 information by personal delivery or by mail. For purposes of
25 this paragraph, the term "electronic means" includes, but is
26 not limited to, the use of a secure Internet website, e-mail,

1 or facsimile.

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

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

1 Section 2505-210 of the Department of Revenue Law shall make
2 all payments required by rules of the Department by electronic
3 funds transfer.

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

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

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

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

19 Any amount which is required to be shown or reported on any
20 return or other document under this Act shall, if such amount
21 is not a whole-dollar amount, be increased to the nearest
22 whole-dollar amount in any case where the fractional part of a
23 dollar is 50 cents or more, and decreased to the nearest
24 whole-dollar amount where the fractional part of a dollar is
25 less than 50 cents.

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 year
5 being due by April 20 of such year; with the return for April,
6 May and June of a given year being due by July 20 of such year;
7 with the return for July, August and September of a given year
8 being due by October 20 of such year, and with the return for
9 October, November and December of a given year being due by
10 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 with 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 monthly
19 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 Where the same person has more than one business registered
2 with the Department under separate registrations under this
3 Act, such person may not file each return that is due as a
4 single return covering all such registered businesses, but
5 shall file separate returns for each such registered business.

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

1 and Safety Act, a personal watercraft, or any boat equipped
2 with an inboard motor.

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

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

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

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

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

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

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

3 If the user who would otherwise pay tax to the retailer
4 wants the transaction reporting return filed and the payment of
5 the tax or proof of exemption made to the Department before the
6 retailer is willing to take these actions and such user has not
7 paid the tax to the retailer, such user may certify to the fact
8 of such delay by the retailer and may (upon the Department
9 being satisfied of the truth of such certification) transmit
10 the information required by the transaction reporting return
11 and the remittance for tax or proof of exemption directly to
12 the Department and obtain his tax receipt or exemption
13 determination, in which event the transaction reporting return
14 and tax remittance (if a tax payment was required) shall be
15 credited by the Department to the proper retailer's account
16 with the Department, but without the 2.1% or 1.75% discount
17 provided for in this Section being allowed. When the user pays
18 the tax directly to the Department, he shall pay the tax in the
19 same amount and in the same form in which it would be remitted
20 if the tax had been remitted to the Department by the retailer.

21 Refunds made by the seller during the preceding return
22 period to purchasers, on account of tangible personal property
23 returned to the seller, shall be allowed as a deduction under
24 subdivision 5 of his monthly or quarterly return, as the case
25 may be, in case the seller had theretofore included the
26 receipts from the sale of such tangible personal property in a

1 return filed by him and had paid the tax imposed by this Act
2 with respect to such receipts.

3 Where the seller is a corporation, the return filed on
4 behalf of such corporation shall be signed by the president,
5 vice-president, secretary or treasurer or by the properly
6 accredited agent of such corporation.

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

11 Except as provided in this Section, the retailer filing the
12 return under this Section shall, at the time of filing such
13 return, pay to the Department the amount of tax imposed by this
14 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
15 on and after January 1, 1990, or \$5 per calendar year,
16 whichever is greater, which is allowed to reimburse the
17 retailer for the expenses incurred in keeping records,
18 preparing and filing returns, remitting the tax and supplying
19 data to the Department on request. Any prepayment made pursuant
20 to Section 2d of this Act shall be included in the amount on
21 which such 2.1% or 1.75% discount is computed. In the case of
22 retailers who report and pay the tax on a transaction by
23 transaction basis, as provided in this Section, such discount
24 shall be taken with each such tax remittance instead of when
25 such retailer files his periodic return. The discount allowed
26 under this Section is allowed only for returns that are filed

1 in the manner required by this Act. The Department may disallow
2 the discount for retailers whose certificate of registration is
3 revoked at the time the return is filed, but only if the
4 Department's decision to revoke the certificate of
5 registration has become final.

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

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

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

1 more as determined in the manner provided above shall continue
2 until such taxpayer's average monthly liability to the
3 Department during the preceding 4 complete calendar quarters
4 (excluding the month of highest liability and the month of
5 lowest liability) is less than \$19,000 or until such taxpayer's
6 average monthly liability to the Department as computed for
7 each calendar quarter of the 4 preceding complete calendar
8 quarter period is less than \$20,000. However, if a taxpayer can
9 show the Department that a substantial change in the taxpayer's
10 business has occurred which causes the taxpayer to anticipate
11 that his average monthly tax liability for the reasonably
12 foreseeable future will fall below the \$20,000 threshold stated
13 above, then such taxpayer may petition the Department for a
14 change in such taxpayer's reporting status. The Department
15 shall change such taxpayer's reporting status unless it finds
16 that such change is seasonal in nature and not likely to be
17 long term. If any such quarter monthly payment is not paid at
18 the time or in the amount required by this Section, then the
19 taxpayer shall be liable for penalties and interest on the
20 difference between the minimum amount due as a payment and the
21 amount of such quarter monthly payment actually and timely
22 paid, except insofar as the taxpayer has previously made
23 payments for that month to the Department in excess of the
24 minimum payments previously due as provided in this Section.
25 The Department shall make reasonable rules and regulations to
26 govern the quarter monthly payment amount and quarter monthly

1 payment dates for taxpayers who file on other than a calendar
2 monthly basis.

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

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

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

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

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

1 prescribed by the Department. If no such request is made, the
2 taxpayer may credit such excess payment against tax liability
3 subsequently to be remitted to the Department under this Act,
4 the Use Tax Act, the Service Occupation Tax Act or the Service
5 Use Tax Act, in accordance with reasonable rules and
6 regulations prescribed by the Department. If the Department
7 subsequently determined that all or any part of the credit
8 taken was not actually due to the taxpayer, the taxpayer's 2.1%
9 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
10 of the difference between the credit taken and that actually
11 due, and that taxpayer shall be liable for penalties and
12 interest on such difference.

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

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 on sales of
22 food for human consumption which is to be consumed off the
23 premises where it is sold (other than alcoholic beverages, soft
24 drinks and food which has been prepared for immediate
25 consumption) and prescription and nonprescription medicines,
26 drugs, medical appliances, products classified as Class III

1 medical devices by the United States Food and Drug
2 Administration that are used for cancer treatment pursuant to a
3 prescription, as well as any accessories and components related
4 to those devices, and insulin, urine testing materials,
5 syringes and needles used by diabetics.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the County and Mass Transit District Fund, a special
8 fund in the State treasury which is hereby created, 4% of the
9 net revenue realized for the preceding month from the 6.25%
10 general rate.

11 Beginning August 1, 2000, each month the Department shall
12 pay into the County and Mass Transit District Fund 20% of the
13 net revenue realized for the preceding month from the 1.25%
14 rate on the selling price of motor fuel and gasohol. Beginning
15 September 1, 2010, 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 sales tax holiday items.

19 Beginning January 1, 1990, each month the Department shall
20 pay into the Local Government Tax Fund 16% of the net revenue
21 realized for the preceding month from the 6.25% general rate on
22 the selling price of tangible personal property.

23 Beginning August 1, 2000, each month the Department shall
24 pay into the Local Government Tax Fund 80% of the net revenue
25 realized for the preceding month from the 1.25% rate on the
26 selling price of motor fuel and gasohol. Beginning September 1,

1 2010, each month the Department shall pay into the Local
2 Government Tax Fund 80% of the net revenue realized for the
3 preceding month from the 1.25% rate on the selling price of
4 sales tax holiday items.

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

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

20 Beginning July 1, 2013, each month the Department shall pay
21 into the Underground Storage Tank Fund from the proceeds
22 collected under this Act, the Use Tax Act, the Service Use Tax
23 Act, and the Service Occupation Tax Act an amount equal to the
24 average monthly deficit in the Underground Storage Tank Fund
25 during the prior year, as certified annually by the Illinois
26 Environmental Protection Agency, but the total payment into the

1 Underground Storage Tank Fund under this Act, the Use Tax Act,
2 the Service Use Tax Act, and the Service Occupation Tax Act
3 shall not exceed \$18,000,000 in any State fiscal year. As used
4 in this paragraph, the "average monthly deficit" shall be equal
5 to the difference between the average monthly claims for
6 payment by the fund and the average monthly revenues deposited
7 into the fund, excluding payments made pursuant to this
8 paragraph.

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

14 Beginning on January 1, 2019, each month the Department
15 shall pay into the Fire Prevention Fund 50% of the net revenue
16 realized for the preceding month from the 3.75% tax on the
17 selling price of consumer fireworks and 1.3G fireworks.

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

1 Act, and Section 9 of the Service Occupation Tax Act, such Acts
2 being hereinafter called the "Tax Acts" and such aggregate of
3 2.2% or 3.8%, as the case may be, of moneys being hereinafter
4 called the "Tax Act Amount", and (2) the amount transferred to
5 the Build Illinois Fund from the State and Local Sales Tax
6 Reform Fund shall be less than the Annual Specified Amount (as
7 hereinafter defined), an amount equal to the difference shall
8 be immediately paid into the Build Illinois Fund from other
9 moneys received by the Department pursuant to the Tax Acts; the
10 "Annual Specified Amount" means the amounts specified below for
11 fiscal years 1986 through 1993:

12	Fiscal Year	Annual Specified Amount
13	1986	\$54,800,000
14	1987	\$76,650,000
15	1988	\$80,480,000
16	1989	\$88,510,000
17	1990	\$115,330,000
18	1991	\$145,470,000
19	1992	\$182,730,000
20	1993	\$206,520,000;

21 and means the Certified Annual Debt Service Requirement (as
22 defined in Section 13 of the Build Illinois Bond Act) or the
23 Tax Act Amount, whichever is greater, for fiscal year 1994 and
24 each fiscal year thereafter; and further provided, that if on
25 the last business day of any month the sum of (1) the Tax Act
26 Amount required to be deposited into the Build Illinois Bond

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

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

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

1 9 of the Service Occupation Tax Act, and Section 3 of the
2 Retailers' Occupation Tax Act into the McCormick Place
3 Expansion Project Fund in the specified fiscal years.

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

1	2014	170,000,000
2	2015	179,000,000
3	2016	189,000,000
4	2017	199,000,000
5	2018	210,000,000
6	2019	221,000,000
7	2020	233,000,000
8	2021	246,000,000
9	2022	260,000,000
10	2023	275,000,000
11	2024	275,000,000
12	2025	275,000,000
13	2026	279,000,000
14	2027	292,000,000
15	2028	307,000,000
16	2029	322,000,000
17	2030	338,000,000
18	2031	350,000,000
19	2032	350,000,000

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 Deposit",
14 has been deposited.

15 Subject to payment of amounts into the Build Illinois Fund
16 and the McCormick Place Expansion Project Fund pursuant to the
17 preceding paragraphs or in any amendments thereto hereafter
18 enacted, beginning July 1, 1993 and ending on September 30,
19 2013, the Department shall each month pay into the Illinois Tax
20 Increment Fund 0.27% of 80% of the net revenue realized for the
21 preceding month from the 6.25% general rate on the selling
22 price of tangible personal property.

23 Subject to payment of amounts into 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, beginning with the receipt of the first report of

1 taxes paid by an eligible business and continuing for a 25-year
2 period, the Department shall each month pay into the Energy
3 Infrastructure Fund 80% of the net revenue realized from the
4 6.25% general rate on the selling price of Illinois-mined coal
5 that was sold to an eligible business. For purposes of this
6 paragraph, the term "eligible business" means a new electric
7 generating facility certified pursuant to Section 605-332 of
8 the Department of Commerce and Economic Opportunity Law of the
9 Civil Administrative Code of Illinois.

10 Subject to payment of amounts into the Build Illinois Fund,
11 the McCormick Place Expansion Project Fund, the Illinois Tax
12 Increment Fund, and the Energy Infrastructure Fund pursuant to
13 the preceding paragraphs or in any amendments to this Section
14 hereafter enacted, beginning on the first day of the first
15 calendar month to occur on or after August 26, 2014 (the
16 effective date of Public Act 98-1098), each month, from the
17 collections made under Section 9 of the Use Tax Act, Section 9
18 of the Service Use Tax Act, Section 9 of the Service Occupation
19 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
20 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 by
25 the Audit Bureau of the Department under the Use Tax Act, the
26 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 Of the remainder of the moneys received by the Department
4 pursuant to this Act, 75% thereof shall be paid into the State
5 Treasury and 25% shall be reserved in a special account and
6 used only for the transfer to the Common School Fund as part of
7 the monthly transfer from the General Revenue Fund in
8 accordance with Section 8a of the State Finance Act.

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

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

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

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

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

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

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

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

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

16 For greater simplicity of administration, 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 such
21 sales, if the retailers who are affected do not make written
22 objection to the Department to this arrangement.

23 Any person who promotes, organizes, provides retail
24 selling space for concessionaires or other types of sellers at
25 the Illinois State Fair, DuQuoin State Fair, county fairs,
26 local fairs, art shows, flea markets and similar exhibitions or

1 events, including any transient merchant as defined by Section
2 of the Transient Merchant Act of 1987, is required to file a
3 report with the Department providing the name of the merchant's
4 business, the name of the person or persons engaged in
5 merchant's business, the permanent address and Illinois
6 Retailers Occupation Tax Registration Number of the merchant,
7 the dates and location of the event and other reasonable
8 information that the Department may require. The report must be
9 filed not later than the 20th day of the month next following
10 the month during which the event with retail sales was held.
11 Any person who fails to file a report required by this Section
12 commits a business offense and is subject to a fine not to
13 exceed \$250.

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

1 business of selling tangible personal property at retail at the
2 exhibition or event, or other evidence of a significant risk of
3 loss of revenue to the State. The Department shall notify
4 concessionaires and other sellers affected by the imposition of
5 this requirement. In the absence of notification by the
6 Department, the concessionaires and other sellers shall file
7 their returns as otherwise required in this Section.

8 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
9 99-933, eff. 1-27-17; 100-303, eff. 8-24-17.)

10 (Text of Section after amendment by P.A. 100-363)

11 Sec. 3. Except as provided in this Section, on or before
12 the twentieth day of each calendar month, every person engaged
13 in the business of selling tangible personal property at retail
14 in this State during the preceding calendar month shall file a
15 return with the Department, stating:

16 1. The name of the seller;

17 2. His residence address and the address of his
18 principal place of business and the address of the
19 principal place of business (if that is a different
20 address) from which he engages in the business of selling
21 tangible personal property at retail in this State;

22 3. Total amount of receipts received by him during the
23 preceding calendar month or quarter, as the case may be,
24 from sales of tangible personal property, and from services
25 furnished, by him during such preceding calendar month or

1 quarter;

2 4. Total amount received by him during the preceding
3 calendar month or quarter on charge and time sales of
4 tangible personal property, and from services furnished,
5 by him prior to the month or quarter for which the return
6 is filed;

7 5. Deductions allowed by law;

8 6. Gross receipts which were received by him during the
9 preceding calendar month or quarter and upon the basis of
10 which the tax is imposed;

11 7. The amount of credit provided in Section 2d of this
12 Act;

13 8. The amount of tax due;

14 9. The signature of the taxpayer; and

15 10. Such other reasonable information as the
16 Department may require.

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

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,
2 the return shall be considered valid and any amount shown to be
3 due on the return shall be deemed assessed.

4 Each return shall be accompanied by the statement of
5 prepaid tax issued pursuant to Section 2e for which credit is
6 claimed.

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

1 audit liability.

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 two 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 him
14 during the preceding calendar month from sales of tangible
15 personal property by him during such preceding calendar
16 month, including receipts from charge and time sales, but
17 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; and

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

23 Beginning on October 1, 2003, any person who is not a
24 licensed distributor, importing distributor, or manufacturer,
25 as defined in the Liquor Control Act of 1934, but is engaged in
26 the business of selling, at retail, alcoholic liquor shall file

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

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

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

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

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

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

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

20 Any taxpayer not required to make payments by electronic
21 funds transfer may make payments by electronic funds transfer
22 with the permission of the Department.

23 All taxpayers required to make payment by electronic funds
24 transfer and any taxpayers authorized to voluntarily make
25 payments by electronic funds transfer shall make those payments
26 in the manner authorized by the Department.

1 The Department shall adopt such rules as are necessary to
2 effectuate a program of electronic funds transfer and the
3 requirements of this Section.

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

11 If the retailer is otherwise required to file a monthly
12 return and if the retailer's average monthly tax liability to
13 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 year
16 being due by April 20 of such year; with the return for April,
17 May and June of a given year being due by July 20 of such year;
18 with the return for July, August and September of a given year
19 being due by October 20 of such year, and with the return for
20 October, November and December of a given year being due by
21 January 20 of the following year.

22 If the retailer is otherwise required to file a monthly or
23 quarterly return and if the retailer's average monthly tax
24 liability with 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 monthly
4 returns.

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

12 Where the same person has more than one business registered
13 with the Department under separate registrations under this
14 Act, such person 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 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 retailer selling this kind of
20 tangible personal property shall file, with the Department,
21 upon a form to be prescribed and supplied by the Department, a
22 separate return for each such item of tangible personal
23 property which the retailer sells, except that if, in the same
24 transaction, (i) a retailer of aircraft, watercraft, motor
25 vehicles or trailers transfers more than one aircraft,
26 watercraft, motor vehicle or trailer to another aircraft,

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

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

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

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

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

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

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

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

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

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

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

1 with the Department, but without the 2.1% or 1.75% discount
2 provided for in this Section being allowed. When the user pays
3 the tax directly to the Department, he shall pay the tax in the
4 same amount and in the same form in which it would be remitted
5 if the tax had been remitted to the Department by the retailer.

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

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

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

22 Except as provided in this Section, the retailer filing the
23 return under this Section shall, at the time of filing such
24 return, pay to the Department the amount of tax imposed by this
25 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
26 on and after January 1, 1990, or \$5 per calendar year,

1 whichever is greater, which is allowed to reimburse the
2 retailer for the expenses incurred in keeping records,
3 preparing and filing returns, remitting the tax and supplying
4 data to the Department on request. Any prepayment made pursuant
5 to Section 2d of this Act shall be included in the amount on
6 which such 2.1% or 1.75% discount is computed. In the case of
7 retailers who report and pay the tax on a transaction by
8 transaction basis, as provided in this Section, such discount
9 shall be taken with each such tax remittance instead of when
10 such retailer files his periodic return. The discount allowed
11 under this Section is allowed only for returns that are filed
12 in the manner required by this Act. The Department may disallow
13 the discount for retailers whose certificate of registration is
14 revoked at the time the return is filed, but only if the
15 Department's decision to revoke the certificate of
16 registration has become final.

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

1 during which such liability is incurred. On and after October
2 1, 2000, if the taxpayer's average monthly tax liability to the
3 Department under this Act, the Use Tax Act, the Service
4 Occupation Tax Act, and the Service Use Tax Act, excluding any
5 liability for prepaid sales tax to be remitted in accordance
6 with Section 2d of this Act, was \$20,000 or more during the
7 preceding 4 complete calendar quarters, he shall file a return
8 with the Department each month by the 20th day of the month
9 next following the month during which such tax liability is
10 incurred and shall make payment to the Department on or before
11 the 7th, 15th, 22nd and last day of the month during which such
12 liability is incurred. If the month during which such tax
13 liability is incurred began prior to January 1, 1985, each
14 payment shall be in an amount equal to 1/4 of the taxpayer's
15 actual liability for the month or an amount set by the
16 Department not to exceed 1/4 of the average monthly liability
17 of the taxpayer to the Department for the preceding 4 complete
18 calendar quarters (excluding the month of highest liability and
19 the month of lowest liability in such 4 quarter period). If the
20 month during which such tax liability is incurred begins on or
21 after January 1, 1985 and prior to January 1, 1987, each
22 payment shall be in an amount equal to 22.5% of the taxpayer's
23 actual liability for the month or 27.5% of the taxpayer's
24 liability for the same calendar month of the preceding year. If
25 the month during which such tax liability is incurred begins on
26 or after January 1, 1987 and prior to January 1, 1988, each

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

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

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

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

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

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

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

1 previously due.

2 If any payment provided for in this Section exceeds the
3 taxpayer's liabilities under this Act, the Use Tax Act, the
4 Service Occupation Tax Act and the Service Use Tax Act, as
5 shown on an original monthly return, the Department shall, if
6 requested by the taxpayer, issue to the taxpayer a credit
7 memorandum no later than 30 days after the date of payment. The
8 credit evidenced by such credit memorandum may be assigned by
9 the taxpayer to a similar taxpayer under this Act, the Use Tax
10 Act, the Service Occupation Tax Act or the Service Use Tax Act,
11 in accordance with reasonable rules and regulations to be
12 prescribed by the Department. If no such request is made, the
13 taxpayer may credit such excess payment against tax liability
14 subsequently to be remitted to the Department under this Act,
15 the Use Tax Act, the Service Occupation Tax Act or the Service
16 Use Tax Act, in accordance with reasonable rules and
17 regulations prescribed by the Department. If the Department
18 subsequently determined that all or any part of the credit
19 taken was not actually due to the taxpayer, the taxpayer's 2.1%
20 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
21 of the difference between the credit taken and that actually
22 due, and that taxpayer shall be liable for penalties and
23 interest on such difference.

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

1 taxpayer is filing a return, the Department shall issue the
2 taxpayer a credit memorandum for the excess.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the Local Government Tax Fund, a special fund in the
5 State treasury which is hereby created, the net revenue
6 realized for the preceding month from the 1% tax on sales of
7 food for human consumption which is to be consumed off the
8 premises where it is sold (other than alcoholic beverages, soft
9 drinks and food which has been prepared for immediate
10 consumption) and prescription and nonprescription medicines,
11 drugs, medical appliances, products classified as Class III
12 medical devices by the United States Food and Drug
13 Administration that are used for cancer treatment pursuant to a
14 prescription, as well as any accessories and components related
15 to those devices, and insulin, urine testing materials,
16 syringes and needles used by diabetics.

17 Beginning January 1, 1990, each month the Department shall
18 pay into the County and Mass Transit District Fund, a special
19 fund in the State treasury which is hereby created, 4% of the
20 net revenue realized for the preceding month from the 6.25%
21 general rate.

22 Beginning August 1, 2000, each month the Department shall
23 pay into the County and Mass Transit District Fund 20% of the
24 net revenue realized for the preceding month from the 1.25%
25 rate on the selling price of motor fuel and gasohol. Beginning
26 September 1, 2010, each month the Department shall pay into the

1 County and Mass Transit District Fund 20% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 selling price of sales tax holiday items.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the Local Government Tax Fund 16% of the net revenue
6 realized for the preceding month from the 6.25% general rate on
7 the selling price of tangible personal property.

8 Beginning August 1, 2000, each month the Department shall
9 pay into the Local Government Tax Fund 80% 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. Beginning September 1,
12 2010, each month the Department shall pay into the Local
13 Government Tax Fund 80% of the net revenue realized for the
14 preceding month from the 1.25% rate on the selling price of
15 sales tax holiday items.

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

23 Beginning July 1, 2011, each month the Department shall pay
24 into the Clean Air Act Permit Fund 80% of the net revenue
25 realized for the preceding month from the 6.25% general rate on
26 the selling price of sorbents used in Illinois in the process

1 of sorbent injection as used to comply with the Environmental
2 Protection Act or the federal Clean Air Act, but the total
3 payment into the Clean Air Act Permit Fund under this Act and
4 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

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

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

25 Beginning on January 1, 2019, each month the Department
26 shall pay into the Fire Prevention Fund 50% of the net revenue

1 realized for the preceding month from the 3.75% tax on the
2 selling price of consumer fireworks and 1.3G fireworks.

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; the
21 "Annual Specified Amount" means the amounts specified below for
22 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 and

1 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 in the
12 Build Illinois Bond Account in the Build Illinois Fund in such
13 month shall be less than the amount required to be transferred
14 in such month from the Build Illinois Bond Account to the Build
15 Illinois Bond Retirement and Interest Fund pursuant to Section
16 13 of the Build Illinois Bond Act, an amount equal to such
17 deficiency shall be immediately paid from other moneys received
18 by the Department pursuant to the Tax Acts to the Build
19 Illinois Fund; provided, however, that any amounts paid to the
20 Build Illinois Fund in any fiscal year pursuant to this
21 sentence shall be deemed to constitute payments pursuant to
22 clause (b) of the first sentence of this paragraph and shall
23 reduce the amount otherwise payable for such fiscal year
24 pursuant to that clause (b). The moneys received by the
25 Department pursuant to this Act and required to be deposited
26 into the Build Illinois Fund are subject to the pledge, claim

1 and charge set forth in Section 12 of the Build Illinois Bond
 2 Act.

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

	Fiscal Year	Total Deposit
15		
16	1993	\$0
17	1994	53,000,000
18	1995	58,000,000
19	1996	61,000,000
20	1997	64,000,000
21	1998	68,000,000
22	1999	71,000,000
23	2000	75,000,000
24	2001	80,000,000
25	2002	93,000,000

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023	275,000,000
22	2024	275,000,000
23	2025	275,000,000
24	2026	279,000,000
25	2027	292,000,000
26	2028	307,000,000

1	2029	322,000,000
2	2030	338,000,000
3	2031	350,000,000
4	2032	350,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Build Illinois Fund

1 and the McCormick Place Expansion Project Fund pursuant to the
2 preceding paragraphs or in any amendments thereto hereafter
3 enacted, beginning July 1, 1993 and ending on September 30,
4 2013, the Department shall each month pay into the Illinois Tax
5 Increment Fund 0.27% of 80% of the net revenue realized for the
6 preceding month from the 6.25% general rate on the selling
7 price of tangible personal property.

8 Subject to payment of amounts into the Build Illinois Fund
9 and the McCormick Place Expansion Project Fund pursuant to the
10 preceding paragraphs or in any amendments thereto hereafter
11 enacted, beginning with the receipt of the first report of
12 taxes paid by an eligible business and continuing for a 25-year
13 period, the Department shall each month pay into the Energy
14 Infrastructure Fund 80% of the net revenue realized from the
15 6.25% general rate on the selling price of Illinois-mined coal
16 that was sold to an eligible business. For purposes of this
17 paragraph, the term "eligible business" means a new electric
18 generating facility certified pursuant to Section 605-332 of
19 the Department of Commerce and Economic Opportunity Law of the
20 Civil Administrative Code of Illinois.

21 Subject to payment of amounts into the Build Illinois Fund,
22 the McCormick Place Expansion Project Fund, the Illinois Tax
23 Increment Fund, and the Energy Infrastructure Fund pursuant to
24 the preceding paragraphs or in any amendments to this Section
25 hereafter enacted, beginning on the first day of the first
26 calendar month to occur on or after August 26, 2014 (the

1 effective date of Public Act 98-1098), each month, from the
2 collections made under Section 9 of the Use Tax Act, Section 9
3 of the Service Use Tax Act, Section 9 of the Service Occupation
4 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
5 the Department shall pay into the Tax Compliance and
6 Administration Fund, to be used, subject to appropriation, to
7 fund additional auditors and compliance personnel at the
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
9 the cash receipts collected during the preceding fiscal year by
10 the Audit Bureau of the Department under the Use Tax Act, the
11 Service Use Tax Act, the Service Occupation Tax Act, the
12 Retailers' Occupation Tax Act, and associated local occupation
13 and use taxes administered by the Department.

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

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

1 accordance with Section 8a of the State Finance Act.

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 the
15 Department shall also disclose the cost of goods sold by the
16 retailer during the year covered by such return, opening and
17 closing inventories of such goods for such year, costs of goods
18 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 liable
3 for a penalty equal to 1/6 of 1% of the tax due from such
4 taxpayer under this Act during the period to be covered by
5 the annual return for each month or fraction of a month
6 until such return is filed as required, the penalty to be
7 assessed and collected in the same manner as any other
8 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 such
14 sales, if the retailers who are affected do not make written
15 objection to the Department to this arrangement.

16 Any person who promotes, organizes, 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 or
20 events, including any transient merchant as defined by Section
21 2 of the Transient Merchant Act of 1987, is required to file a
22 report with the Department providing the name of the merchant's
23 business, the name of the person or persons engaged in
24 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 be
2 filed not later than the 20th day of the month next following
3 the month during which the event with retail sales was held.
4 Any person who fails to file a report required by this Section
5 commits a business offense and is subject to a fine not to
6 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 the
21 exhibition or event, or other evidence of a significant risk of
22 loss of revenue to the State. The Department shall notify
23 concessionaires and other sellers affected by the imposition of
24 this requirement. In the absence of notification by the
25 Department, the concessionaires and other sellers shall file
26 their returns as otherwise required in this Section.

1 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
2 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
3 7-1-18; revised 10-27-17.)

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

6 (425 ILCS 35/2) (from Ch. 127 1/2, par. 128)

7 Sec. 2. Possession, sale, and use of fireworks. Except for
8 consumer fireworks and 1.3G fireworks and as otherwise as
9 hereinafter provided in this Act it shall be unlawful for any
10 person, firm, co-partnership, or corporation to knowingly
11 possess, offer for sale, expose for sale, sell at retail, or
12 use or explode any display fireworks, flame effects, or
13 consumer fireworks; provided that city councils in cities, the
14 president and board of trustees in villages and incorporated
15 towns, and outside the corporate limits of cities, villages and
16 incorporated towns, the county board, shall have power to adopt
17 reasonable rules and regulations for the granting of permits
18 for pyrotechnic and consumer displays. Consumer fireworks and
19 1.3G fireworks may only be purchased by individuals over the
20 age of 18.

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

22 (425 ILCS 35/2.2)

23 Sec. 2.2. Private use. ~~Consumer displays.~~ Fireworks may

1 only be discharged by individuals over the age of 18.

2 ~~Each consumer display shall be handled by a competent~~
3 ~~individual who has received training from a consumer fireworks~~
4 ~~training class approved by the Office of the State Fire~~
5 ~~Marshal. Applications for consumer display permits shall be~~
6 ~~made in writing at least 15 days in advance of the date of the~~
7 ~~display, unless agreed to otherwise by the local jurisdiction~~
8 ~~issuing the permit and the fire chief of the jurisdiction in~~
9 ~~which the display will occur. After a permit has been granted,~~
10 ~~sales, possession, use, and distribution of consumer fireworks~~
11 ~~for display shall be lawful for that purpose only. No permit~~
12 ~~granted hereunder shall be transferable.~~

13 ~~Permits may be granted hereunder to any adult individual~~
14 ~~applying for a permit who provides proof that he or she has~~
15 ~~received the requisite training. The local jurisdiction~~
16 ~~issuing the permit is authorized to conduct a criminal~~
17 ~~background check of the applicant as a condition of issuing a~~
18 ~~permit.~~

19 ~~A permit shall be issued only after inspection of the~~
20 ~~display site by the fire chief providing fire protection~~
21 ~~coverage to the area of display, or his or her designee, to~~
22 ~~determine that the display is in full compliance with the rules~~
23 ~~adopted by the State Fire Marshal. Nothing in this Section~~
24 ~~shall prohibit the issuer of a permit from adopting more~~
25 ~~stringent rules.~~

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

1 Section 95. No acceleration or delay. Where this Act makes
2 changes in a statute that is represented in this Act by text
3 that is not yet or no longer in effect (for example, a Section
4 represented by multiple versions), the use of that text does
5 not accelerate or delay the taking effect of (i) the changes
6 made by this Act or (ii) provisions derived from any other
7 Public Act.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.