



## 103RD GENERAL ASSEMBLY

### State of Illinois

### 2023 and 2024

#### HB4071

Introduced 5/9/2023, by Rep. Will Guzzardi

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.990 new	
30 ILCS 105/6z-139 new	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
35 ILCS 130/2	from Ch. 120, par. 453.2
35 ILCS 135/3	from Ch. 120, par. 453.33
35 ILCS 145/6	from Ch. 120, par. 481b.36
35 ILCS 505/2b	from Ch. 120, par. 418b
35 ILCS 505/6	from Ch. 120, par. 422
35 ILCS 505/6a	from Ch. 120, par. 422a
35 ILCS 630/6	from Ch. 120, par. 2006
235 ILCS 5/8-1	
235 ILCS 5/8-2	from Ch. 43, par. 159

Amends the State Finance Act to create the Working Families Fund. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act and various other tax Acts. Provides that the vendor discount is limited to \$1,000 per calendar year. Provides for deposits into the Working Families Fund. Effective immediately.

LRB103 32235 HLH 61432 b

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by adding  
5 Sections 5.990 and 6z-139 as follows:

6 (30 ILCS 105/5.990 new)

7 Sec. 5.990. The Working Families Fund.

8 (30 ILCS 105/6z-139 new)

9 Sec. 6z-139. The Working Families Fund; uses. The Working  
10 Families Fund is hereby created as a special fund in the State  
11 treasury. All moneys deposited into the Fund shall be  
12 appropriated to child care, ending homelessness, or public  
13 schools. Moneys appropriated from the Fund shall supplement  
14 and not supplant the current levels of funding for each item.

15 Section 10. The Use Tax Act is amended by changing Section  
16 9 as follows:

17 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

18 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
19 and trailers that are required to be registered with an agency  
20 of this State, each retailer required or authorized to collect

1 the tax imposed by this Act shall pay to the Department the  
2 amount of such tax (except as otherwise provided) at the time  
3 when he is required to file his return for the period during  
4 which such tax was collected, less a discount of 2.1% prior to  
5 January 1, 1990, ~~and~~ 1.75% on and after January 1, 1990 and  
6 prior to January 1, 2024, and 2% on and after January 1, 2024,  
7 ~~or \$5 per calendar year, whichever is greater,~~ which is  
8 allowed to reimburse the retailer for expenses incurred in  
9 collecting the tax, keeping records, preparing and filing  
10 returns, remitting the tax and supplying data to the  
11 Department on request. On and after January 1, 1990 and prior  
12 to January 1, 2024, in no event shall the discount allowed to  
13 any vendor be less than \$5 in any calendar year. On and after  
14 January 1, 2024, in no event shall the discount allowed to any  
15 vendor be less than \$5 in any calendar year or more than \$1,000  
16 in any calendar year. When determining the discount allowed  
17 under this Section, retailers shall include the amount of tax  
18 that would have been due at the 6.25% rate but for the 1.25%  
19 rate imposed on sales tax holiday items under Public Act  
20 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The  
21 discount under this Section is not allowed for the 1.25%  
22 portion of taxes paid on aviation fuel that is subject to the  
23 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
24 47133. When determining the discount allowed under this  
25 Section, retailers shall include the amount of tax that would  
26 have been due at the 1% rate but for the 0% rate imposed under

1 Public Act 102-700 ~~this amendatory Act of the 102nd General~~  
2 ~~Assembly~~. In the case of retailers who report and pay the tax  
3 on a transaction by transaction basis, as provided in this  
4 Section, such discount shall be taken with each such tax  
5 remittance instead of when such retailer files his periodic  
6 return. The discount allowed under this Section is allowed  
7 only for returns that are filed in the manner required by this  
8 Act. The Department may disallow the discount for retailers  
9 whose certificate of registration is revoked at the time the  
10 return is filed, but only if the Department's decision to  
11 revoke the certificate of registration has become final. A  
12 retailer need not remit that part of any tax collected by him  
13 to the extent that he is required to remit and does remit the  
14 tax imposed by the Retailers' Occupation Tax Act, with respect  
15 to the sale of the same property.

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

26 Except as provided in this Section, on or before the

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

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

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

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

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from  
21 which he engages in the business of selling tangible  
22 personal property at retail in this State;
- 23 3. The total amount of taxable receipts received by  
24 him during the preceding calendar month from sales of  
25 tangible personal property by him during such preceding  
26 calendar month, including receipts from charge and time

1 sales, but less all deductions allowed by law;

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

4 5. The amount of tax due;

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

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

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

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 Notwithstanding any other provision of this Act to the  
26 contrary, retailers subject to tax on cannabis shall file all

1 cannabis tax returns and shall make all cannabis tax payments  
2 by electronic means in the manner and form required by the  
3 Department.

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



1 Department of Revenue Law shall make all payments required by  
2 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

1 For quarter monthly payments due on or after July 1, 2023 and  
2 through June 30, 2024, "25% of the taxpayer's liability for  
3 the same calendar month of the preceding year" shall be  
4 determined as if the rate reduction to 1.25% in Public Act  
5 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on  
6 sales tax holiday items had not occurred. Quarter monthly  
7 payment status shall be determined under this paragraph as if  
8 the rate reduction to 0% in Public Act 102-700 ~~this amendatory~~  
9 ~~Act of the 102nd General Assembly~~ on food for human  
10 consumption that is to be consumed off the premises where it is  
11 sold (other than alcoholic beverages, food consisting of or  
12 infused with adult use cannabis, soft drinks, and food that  
13 has been prepared for immediate consumption) had not occurred.  
14 For quarter monthly payments due under this paragraph on or  
15 after July 1, 2023 and through June 30, 2024, "25% of the  
16 taxpayer's liability for the same calendar month of the  
17 preceding year" shall be determined as if the rate reduction  
18 to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~  
19 ~~General Assembly~~ had not occurred. If any such quarter monthly  
20 payment is not paid at the time or in the amount required by  
21 this Section, then the taxpayer shall be liable for penalties  
22 and interest on the difference between the minimum amount due  
23 and the amount of such quarter monthly payment actually and  
24 timely paid, except insofar as the taxpayer has previously  
25 made payments for that month to the Department in excess of the  
26 minimum payments previously due as provided in this Section.

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

5 If any such payment provided for in this Section exceeds  
6 the taxpayer's liabilities under this Act, the Retailers'  
7 Occupation Tax Act, the Service Occupation Tax Act and the  
8 Service Use Tax Act, as shown by an original monthly return,  
9 the Department shall issue to the taxpayer a credit memorandum  
10 no later than 30 days after the date of payment, which  
11 memorandum may be submitted by the taxpayer to the Department  
12 in payment of tax liability subsequently to be remitted by the  
13 taxpayer to the Department or be assigned by the taxpayer to a  
14 similar taxpayer under this Act, the Retailers' Occupation Tax  
15 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
16 in accordance with reasonable rules and regulations to be  
17 prescribed by the Department, except that if such excess  
18 payment is shown on an original monthly return and is made  
19 after December 31, 1986, no credit memorandum shall be issued,  
20 unless requested by the taxpayer. If no such request is made,  
21 the taxpayer may credit such excess payment against tax  
22 liability subsequently to be remitted by the taxpayer to the  
23 Department under this Act, the Retailers' Occupation Tax Act,  
24 the Service Occupation Tax Act or the Service Use Tax Act, in  
25 accordance with reasonable rules and regulations prescribed by  
26 the Department. If the Department subsequently determines that

1 all or any part of the credit taken was not actually due to the  
2 taxpayer, the taxpayer's ~~2.1% or 1.75%~~ vendor's discount shall  
3 be reduced by an amount generated by calculating ~~2.1% or 1.75%~~  
4 ~~of~~ the difference between the credit taken and that actually  
5 due and then multiplying that amount by the vendor discount  
6 percentage, and the taxpayer shall be liable for penalties and  
7 interest on such difference.

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

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

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

1 monthly returns.

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

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



1 Department on the same uniform invoice-transaction reporting  
2 return form. For purposes of this Section, "watercraft" means  
3 a Class 2, Class 3, or Class 4 watercraft as defined in Section  
4 3-2 of the Boat Registration and Safety Act, a personal  
5 watercraft, or any boat equipped with an inboard motor.

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

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

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

17 The transaction reporting return in the case of watercraft  
18 and 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 2 of this Act allows an exemption for  
24 the value of traded-in property; the balance payable after  
25 deducting such trade-in allowance from the total selling  
26 price; the amount of tax due from the retailer with respect to

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

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

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

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

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

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

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

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

23 Any retailer filing a return under this Section shall also  
24 include (for the purpose of paying tax thereon) the total tax  
25 covered by such return upon the selling price of tangible  
26 personal property purchased by him at retail from a retailer,

1 but as to which the tax imposed by this Act was not collected  
2 from the retailer filing such return, and such retailer shall  
3 remit the amount of such tax to the Department when filing such  
4 return.

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

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

16 Beginning February 1, 2024, each month the Department  
17 shall pay into the Working Families Fund an amount equal to any  
18 net revenue realized for the preceding month as a result of the  
19 limit on the vendor's discount of \$1,000 annually, net of the  
20 difference between 1.75% and the vendor's discount of 2%.

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  
24 remaining net revenue realized for the preceding month from  
25 the 1% tax imposed under this Act.

26 Beginning January 1, 1990, each month the Department shall

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

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

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

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

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

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

23 Beginning October 1, 2009, each month the Department shall  
24 pay into the Capital Projects Fund an amount that is equal to  
25 an amount estimated by the Department to represent 80% of the  
26 remaining net revenue realized for the preceding month from



1 the sale of candy, grooming and hygiene products, and soft  
2 drinks that had been taxed at a rate of 1% prior to September  
3 1, 2009 but that are now taxed at 6.25%.

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

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

1 excluding payments made pursuant to this paragraph.

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

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

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

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

21 Subject to payment of amounts into the Build Illinois Fund  
22 as provided in the preceding paragraph or in any amendment  
23 thereto hereafter enacted, the following specified monthly  
24 installment of the amount requested in the certificate of the  
25 Chairman of the Metropolitan Pier and Exposition Authority  
26 provided under Section 8.25f of the State Finance Act, but not

1 in excess of the sums designated as "Total Deposit", shall be  
2 deposited in the aggregate from collections under Section 9 of  
3 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
4 9 of the Service Occupation Tax Act, and Section 3 of the  
5 Retailers' Occupation Tax Act into the McCormick Place  
6 Expansion Project Fund in the specified fiscal years.

7	Fiscal Year	Total Deposit
8	1993	\$0
9	1994	53,000,000
10	1995	58,000,000
11	1996	61,000,000
12	1997	64,000,000
13	1998	68,000,000
14	1999	71,000,000
15	2000	75,000,000
16	2001	80,000,000
17	2002	93,000,000
18	2003	99,000,000
19	2004	103,000,000
20	2005	108,000,000
21	2006	113,000,000
22	2007	119,000,000
23	2008	126,000,000
24	2009	132,000,000
25	2010	139,000,000
26	2011	146,000,000

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

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

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

21           Subject to payment of amounts into the Capital Projects  
22      Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,  
26      the Department shall each month deposit into the Aviation Fuel

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

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 July 1, 1993 and ending on September 30,  
12 2013, the Department shall each month pay into the Illinois  
13 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
14 the preceding month from the 6.25% general rate on the selling  
15 price of tangible personal property.

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



1 Section 605-332 of the Department of Commerce and Economic  
2 Opportunity Law of the Civil Administrative Code of Illinois.

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

22 Subject to payments of amounts into the Build Illinois  
23 Fund, the McCormick Place Expansion Project Fund, the Illinois  
24 Tax Increment Fund, the Energy Infrastructure Fund, and the  
25 Tax Compliance and Administration Fund as provided in this  
26 Section, beginning on July 1, 2018 the Department shall pay

1 each month into the Downstate Public Transportation Fund the  
2 moneys required to be so paid under Section 2-3 of the  
3 Downstate Public Transportation Act.

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

25	Fiscal Year.....	Total Deposit
26	2024 .....	\$200,000,000

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

20           Beginning July 1, 2021 and until July 1, 2022, subject to  
21 the payment of amounts into the State and Local Sales Tax  
22 Reform Fund, the Build Illinois Fund, the McCormick Place  
23 Expansion Project Fund, the Illinois Tax Increment Fund, the  
24 Energy Infrastructure Fund, and the Tax Compliance and  
25 Administration Fund as provided in this Section, the  
26 Department shall pay each month into the Road Fund the amount

1 estimated to represent 16% of the remaining net revenue  
2 realized from the taxes imposed on motor fuel and gasohol.  
3 Beginning July 1, 2022 and until July 1, 2023, subject to the  
4 payment of amounts into the State and Local Sales Tax Reform  
5 Fund, the Build Illinois Fund, the McCormick Place Expansion  
6 Project Fund, the Illinois Tax Increment Fund, the Energy  
7 Infrastructure Fund, and the Tax Compliance and Administration  
8 Fund as provided in this Section, the Department shall pay  
9 each month into the Road Fund the amount estimated to  
10 represent 32% of the remaining net revenue realized from the  
11 taxes imposed on motor fuel and gasohol. Beginning July 1,  
12 2023 and until July 1, 2024, subject to the payment of amounts  
13 into the State and Local Sales Tax Reform Fund, the Build  
14 Illinois Fund, the McCormick Place Expansion Project Fund, the  
15 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
16 and the Tax Compliance and Administration Fund as provided in  
17 this Section, the Department shall pay each month into the  
18 Road Fund the amount estimated to represent 48% of the  
19 remaining net revenue realized from the taxes imposed on motor  
20 fuel and gasohol. Beginning July 1, 2024 and until July 1,  
21 2025, subject to the payment of amounts into the State and  
22 Local Sales Tax Reform Fund, the Build Illinois Fund, the  
23 McCormick Place Expansion Project Fund, the Illinois Tax  
24 Increment Fund, the Energy Infrastructure Fund, and the Tax  
25 Compliance and Administration Fund as provided in this  
26 Section, the Department shall pay each month into the Road

1 Fund the amount estimated to represent 64% of the remaining  
2 net revenue realized from the taxes imposed on motor fuel and  
3 gasohol. Beginning on July 1, 2025, subject to the payment of  
4 amounts into the State and Local Sales Tax Reform Fund, the  
5 Build Illinois Fund, the McCormick Place Expansion Project  
6 Fund, the Illinois Tax Increment Fund, the Energy  
7 Infrastructure Fund, and the Tax Compliance and Administration  
8 Fund as provided in this Section, the Department shall pay  
9 each month into the Road Fund the amount estimated to  
10 represent 80% of the remaining net revenue realized from the  
11 taxes imposed on motor fuel and gasohol. As used in this  
12 paragraph "motor fuel" has the meaning given to that term in  
13 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the  
14 meaning given to that term in Section 3-40 of this Act.

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

21 As soon as possible after the first day of each month, upon  
22 certification of the Department of Revenue, the Comptroller  
23 shall order transferred and the Treasurer shall transfer from  
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
25 equal to 1.7% of 80% of the net revenue realized under this Act  
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

2 Net revenue realized for a month shall be the revenue  
3 collected by the State pursuant to this Act, less the amount  
4 paid out during that month as refunds to taxpayers for  
5 overpayment of liability. Remaining net revenue means net  
6 revenue minus any amount paid into the Working Families Fund  
7 pursuant to this Section.

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

15 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;  
16 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.  
17 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
18 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,  
19 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;  
20 102-1019, eff. 1-1-23; revised 12-13-22.)

21 Section 15. The Service Use Tax Act is amended by changing  
22 Section 9 as follows:

23 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

24 Sec. 9. Each serviceman required or authorized to collect

1 the tax herein imposed shall pay to the Department the amount  
2 of such tax (except as otherwise provided) at the time when he  
3 is required to file his return for the period during which such  
4 tax was collected, less a discount of 2.1% prior to January 1,  
5 1990, ~~and~~ 1.75% on and after January 1, 1990 and prior to  
6 January 1, 2024, and 2% on and after January 1, 2024, ~~or \$5 per~~  
7 ~~calendar year, whichever is greater,~~ which is allowed to  
8 reimburse the serviceman for expenses incurred in collecting  
9 the tax, keeping records, preparing and filing returns,  
10 remitting the tax and supplying data to the Department on  
11 request. On and after January 1, 1990 and prior to January 1,  
12 2024, in no event shall the discount allowed to any vendor be  
13 less than \$5 in any calendar year. On and after January 1,  
14 2024, in no event shall the discount allowed to any vendor be  
15 less than \$5 in any calendar year or more than \$1,000 in any  
16 calendar year. When determining the discount allowed under  
17 this Section, servicemen shall include the amount of tax that  
18 would have been due at the 1% rate but for the 0% rate imposed  
19 under this amendatory Act of the 102nd General Assembly. The  
20 discount under this Section is not allowed for the 1.25%  
21 portion of taxes paid on aviation fuel that is subject to the  
22 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
23 47133. The discount allowed under this Section is allowed only  
24 for returns that are filed in the manner required by this Act.  
25 The Department may disallow the discount for servicemen whose  
26 certificate of registration is revoked at the time the return

1 is filed, but only if the Department's decision to revoke the  
2 certificate of registration has become final. A serviceman  
3 need not remit that part of any tax collected by him to the  
4 extent that he is required to pay and does pay the tax imposed  
5 by the Service Occupation Tax Act with respect to his sale of  
6 service involving the incidental transfer by him of the same  
7 property.

8 Except as provided hereinafter in this Section, on or  
9 before the twentieth day of each calendar month, such  
10 serviceman shall file a return for the preceding calendar  
11 month in accordance with reasonable Rules and Regulations to  
12 be promulgated by the Department. Such return shall be filed  
13 on a form prescribed by the Department and shall contain such  
14 information as the Department may reasonably require. The  
15 return shall include the gross receipts which were received  
16 during the preceding calendar month or quarter on the  
17 following items upon which tax would have been due but for the  
18 0% rate imposed under this amendatory Act of the 102nd General  
19 Assembly: (i) food for human consumption that is to be  
20 consumed off the premises where it is sold (other than  
21 alcoholic beverages, food consisting of or infused with adult  
22 use cannabis, soft drinks, and food that has been prepared for  
23 immediate consumption); and (ii) food prepared for immediate  
24 consumption and transferred incident to a sale of service  
25 subject to this Act or the Service Occupation Tax Act by an  
26 entity licensed under the Hospital Licensing Act, the Nursing



1 Home Care Act, the Assisted Living and Shared Housing Act, the  
2 ID/DD Community Care Act, the MC/DD Act, the Specialized  
3 Mental Health Rehabilitation Act of 2013, or the Child Care  
4 Act of 1969, or an entity that holds a permit issued pursuant  
5 to the Life Care Facilities Act. The return shall also include  
6 the amount of tax that would have been due on the items listed  
7 in the previous sentence but for the 0% rate imposed under this  
8 amendatory Act of the 102nd General Assembly.

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

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

23 1. The name of the seller;

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

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

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

7           5. The amount of tax due;

8           5-5. The signature of the taxpayer; and

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

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

25          If a taxpayer fails to sign a return within 30 days after  
26          the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be  
2 due on the return shall be deemed assessed.

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

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

1 and use tax laws administered by the Department, for the  
2 immediately preceding calendar year divided by 12. Beginning  
3 on October 1, 2002, a taxpayer who has a tax liability in the  
4 amount set forth in subsection (b) of Section 2505-210 of the  
5 Department of Revenue Law shall make all payments required by  
6 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

16 Notwithstanding any other provision in this Act concerning  
17 the time within which a serviceman may file his return, in the  
18 case of any serviceman who ceases to engage in a kind of  
19 business which makes him responsible for filing returns under  
20 this Act, such serviceman shall file a final return under this  
21 Act with the Department not more than 1 month after  
22 discontinuing such business.

23 Where a serviceman collects the tax with respect to the  
24 selling price of property which he sells and the purchaser  
25 thereafter returns such property and the serviceman refunds  
26 the selling price thereof to the purchaser, such serviceman

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

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

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

25 Where the serviceman has more than one business registered  
26 with the Department under separate registration hereunder,

1 such serviceman shall not file each return that is due as a  
2 single return covering all such registered businesses, but  
3 shall file separate returns for each such registered business.

4 Beginning February 1, 2024, each month the Department  
5 shall pay into the Working Families Fund an amount equal to any  
6 net revenue realized for the preceding month as a result of the  
7 limit on the vendor's discount of \$1,000 annually, net of the  
8 difference between 1.75% and the vendor's discount of 2%.

9 Beginning January 1, 1990, each month the Department shall  
10 pay into the State and Local Tax Reform Fund, a special fund in  
11 the State Treasury, the remaining net revenue realized for the  
12 preceding month from the 1% tax imposed under this Act.

13 Beginning January 1, 1990, each month the Department shall  
14 pay into the State and Local Sales Tax Reform Fund 20% of the  
15 remaining net revenue realized for the preceding month from  
16 the 6.25% general rate on transfers of tangible personal  
17 property, other than (i) tangible personal property which is  
18 purchased outside Illinois at retail from a retailer and which  
19 is titled or registered by an agency of this State's  
20 government and (ii) aviation fuel sold on or after December 1,  
21 2019. This exception for aviation fuel only applies for so  
22 long as the revenue use requirements of 49 U.S.C. 47107(b) and  
23 49 U.S.C. 47133 are binding on the State.

24 For aviation fuel sold on or after December 1, 2019, each  
25 month the Department shall pay into the State Aviation Program  
26 Fund 20% of the remaining net revenue realized for the

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

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

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 remaining net revenue realized for the preceding month from  
18 the sale of candy, grooming and hygiene products, and soft  
19 drinks that had been taxed at a rate of 1% prior to September  
20 1, 2009 but that are now taxed at 6.25%.

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



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

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

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

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

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

15	Fiscal Year	Total Deposit
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	300,000,000
20	2022	300,000,000
21	2023	300,000,000
22	2024	300,000,000
23	2025	300,000,000
24	2026	300,000,000
25	2027	375,000,000
26	2028	375,000,000

1	2029	375,000,000
2	2030	375,000,000
3	2031	375,000,000
4	2032	375,000,000
5	2033	375,000,000
6	2034	375,000,000
7	2035	375,000,000
8	2036	450,000,000

9 and

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

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

1 Fund, until the full amount requested for the fiscal year, but  
2 not in excess of the amount specified above as "Total  
3 Deposit", has been deposited.

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

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

25 Subject to payment of amounts into the Build Illinois Fund  
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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



1 by the Audit Bureau of the Department under the Use Tax Act,  
2 the Service Use Tax Act, the Service Occupation Tax Act, the  
3 Retailers' Occupation Tax Act, and associated local occupation  
4 and use taxes administered by the Department.

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

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

1 Infrastructure Fund are subject to the pledge, claim, and  
 2 charge set forth in Section 25-55 of the Public-Private  
 3 Partnership for Civic and Transit Infrastructure Project Act.  
 4 As used in this paragraph, "civic build", "private entity",  
 5 "public-private agreement", and "public agency" have the  
 6 meanings provided in Section 25-10 of the Public-Private  
 7 Partnership for Civic and Transit Infrastructure Project Act.

8	Fiscal Year.....	Total Deposit
9	2024 .....	\$200,000,000
10	2025 .....	\$206,000,000
11	2026 .....	\$212,200,000
12	2027 .....	\$218,500,000
13	2028 .....	\$225,100,000
14	2029 .....	\$288,700,000
15	2030 .....	\$298,900,000
16	2031 .....	\$309,300,000
17	2032 .....	\$320,100,000
18	2033 .....	\$331,200,000
19	2034 .....	\$341,200,000
20	2035 .....	\$351,400,000
21	2036 .....	\$361,900,000
22	2037 .....	\$372,800,000
23	2038 .....	\$384,000,000
24	2039 .....	\$395,500,000
25	2040 .....	\$407,400,000
26	2041 .....	\$419,600,000

1           2042 ..... \$432,200,000

2           2043 ..... \$445,100,000

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

4 the payment of amounts into the State and Local Sales Tax

5 Reform Fund, the Build Illinois Fund, the McCormick Place

6 Expansion Project Fund, the Illinois Tax Increment Fund, the

7 Energy Infrastructure Fund, and the Tax Compliance and

8 Administration Fund as provided in this Section, the

9 Department shall pay each month into the Road Fund the amount

10 estimated to represent 16% of the remaining net revenue

11 realized from the taxes imposed on motor fuel and gasohol.

12 Beginning July 1, 2022 and until July 1, 2023, subject to the

13 payment of amounts into the State and Local Sales Tax Reform

14 Fund, the Build Illinois Fund, the McCormick Place Expansion

15 Project Fund, the Illinois Tax Increment Fund, the Energy

16 Infrastructure Fund, and the Tax Compliance and Administration

17 Fund as provided in this Section, the Department shall pay

18 each month into the Road Fund the amount estimated to

19 represent 32% of the remaining net revenue realized from the

20 taxes imposed on motor fuel and gasohol. Beginning July 1,

21 2023 and until July 1, 2024, subject to the payment of amounts

22 into the State and Local Sales Tax Reform Fund, the Build

23 Illinois Fund, the McCormick Place Expansion Project Fund, the

24 Illinois Tax Increment Fund, the Energy Infrastructure Fund,

25 and the Tax Compliance and Administration Fund as provided in

26 this Section, the Department shall pay each month into the

1 Road Fund the amount estimated to represent 48% of the  
2 remaining net revenue realized from the taxes imposed on motor  
3 fuel and gasohol. Beginning July 1, 2024 and until July 1,  
4 2025, subject to the payment of amounts into the State and  
5 Local Sales Tax Reform Fund, the Build Illinois Fund, the  
6 McCormick Place Expansion Project Fund, the Illinois Tax  
7 Increment Fund, the Energy Infrastructure Fund, and the Tax  
8 Compliance and Administration Fund as provided in this  
9 Section, the Department shall pay each month into the Road  
10 Fund the amount estimated to represent 64% of the remaining  
11 net revenue realized from the taxes imposed on motor fuel and  
12 gasohol. Beginning on July 1, 2025, subject to the payment of  
13 amounts into the State and Local Sales Tax Reform Fund, the  
14 Build Illinois Fund, the McCormick Place Expansion Project  
15 Fund, the Illinois Tax Increment Fund, the Energy  
16 Infrastructure Fund, and the Tax Compliance and Administration  
17 Fund as provided in this Section, the Department shall pay  
18 each month into the Road Fund the amount estimated to  
19 represent 80% of the remaining net revenue realized from the  
20 taxes imposed on motor fuel and gasohol. As used in this  
21 paragraph "motor fuel" has the meaning given to that term in  
22 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the  
23 meaning given to that term in Section 3-40 of the Use Tax Act.

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  
4 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 remaining net revenue realized  
10 under this Act for the second preceding month. Beginning April  
11 1, 2000, this transfer is no longer required and shall not be  
12 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. Remaining net revenue means net  
17 revenue minus any amount paid into the Working Families Fund  
18 pursuant to this Section.

19 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;  
20 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.  
21 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
22 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

23 Section 20. The Service Occupation Tax Act is amended by  
24 changing Section 9 as follows:

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

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 and prior to January 1, 2024, and 2% on  
8 and after January 1, 2024, or \$5 per calendar year, whichever  
9 ~~is 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. On and after January 1, 1990  
13 and prior to January 1, 2024, in no event shall the discount  
14 allowed to any vendor be less than \$5 in any calendar year. On  
15 and after January 1, 2024, in no event shall the discount  
16 allowed to any vendor be less than \$5 in any calendar year or  
17 more than \$1,000 in any calendar year. When determining the  
18 discount allowed under this Section, servicemen shall include  
19 the amount of tax that would have been due at the 1% rate but  
20 for the 0% rate imposed under this amendatory Act of the 102nd  
21 General Assembly. The discount under this Section is not  
22 allowed for the 1.25% portion of taxes paid on aviation fuel  
23 that is subject to the revenue use requirements of 49 U.S.C.  
24 47107(b) and 49 U.S.C. 47133. The discount allowed under this  
25 Section is allowed only for returns that are filed in the  
26 manner required by this Act. The Department may disallow the

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

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

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

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

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

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



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

2 1. The name of the seller;

3 2. The address of the principal place of business from  
4 which he engages in business as a serviceman in this  
5 State;

6 3. The total amount of taxable receipts received by  
7 him during the preceding calendar month, including  
8 receipts from charge and time sales, but less all  
9 deductions allowed by law;

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

12 5. The amount of tax due;

13 5-5. The signature of the taxpayer; and

14 6. Such other reasonable information as the Department  
15 may require.

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

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

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

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

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

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

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

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

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

1 immediately preceding calendar year divided by 12. Beginning  
2 on October 1, 2002, a taxpayer who has a tax liability in the  
3 amount set forth in subsection (b) of Section 2505-210 of the  
4 Department of Revenue Law shall make all payments required by  
5 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

23 Beginning February 1, 2024, each month the Department  
24 shall pay into the Working Families Fund an amount equal to any  
25 net revenue realized for the preceding month as a result of the  
26 limit on the vendor's discount of \$1,000 annually, net of the

1 difference between 1.75% and the vendor's discount of 2%.

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

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

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

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

26 For aviation fuel sold on or after December 1, 2019, each

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

12 Beginning August 1, 2000, each month the Department shall  
13 pay into the Local Government Tax Fund 80% of the remaining net  
14 revenue realized for the preceding month from the 1.25% rate  
15 on the selling price of motor fuel and gasohol.

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 remaining net revenue realized for the preceding month from  
20 the sale of candy, grooming and hygiene products, and soft  
21 drinks that had been taxed at a rate of 1% prior to September  
22 1, 2009 but that are now taxed at 6.25%.

23 Beginning July 1, 2013, each month the Department shall  
24 pay into the Underground Storage Tank Fund from the proceeds  
25 collected under this Act, the Use Tax Act, the Service Use Tax  
26 Act, and the Retailers' Occupation Tax Act an amount equal to



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

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

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

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

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

1 Department pursuant to this Act and required to be deposited  
2 into the Build Illinois Fund are subject to the pledge, claim  
3 and charge set forth in Section 12 of the Build Illinois Bond  
4 Act.

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

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

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	300,000,000
22	2022	300,000,000
23	2023	300,000,000
24	2024	300,000,000
25	2025	300,000,000
26	2026	300,000,000

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

11 and

12 each fiscal year

13 thereafter that bonds

14 are outstanding under

15 Section 13.2 of the

16 Metropolitan Pier and

17 Exposition Authority Act,

18 but not after fiscal year 2060.

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

1 required under this Section for previous months and years,  
2 shall be deposited into the McCormick Place Expansion Project  
3 Fund, until the full amount requested for the fiscal year, but  
4 not in excess of the amount specified above as "Total  
5 Deposit", has been deposited.

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

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 July 1, 1993 and ending on September 30,  
22 2013, the Department shall each month pay into the Illinois  
23 Tax Increment Fund 0.27% of 80% of the remaining net revenue  
24 realized for the preceding month from the 6.25% general rate  
25 on the selling price of tangible personal property.

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

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



1 the cash receipts collected during the preceding fiscal year  
2 by the Audit Bureau of the Department under the Use Tax Act,  
3 the Service Use Tax Act, the Service Occupation Tax Act, the  
4 Retailers' Occupation Tax Act, and associated local occupation  
5 and use taxes administered by the Department.

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

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

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

9	Fiscal Year.....	Total Deposit
10	2024 .....	\$200,000,000
11	2025 .....	\$206,000,000
12	2026 .....	\$212,200,000
13	2027 .....	\$218,500,000
14	2028 .....	\$225,100,000
15	2029 .....	\$288,700,000
16	2030 .....	\$298,900,000
17	2031 .....	\$309,300,000
18	2032 .....	\$320,100,000
19	2033 .....	\$331,200,000
20	2034 .....	\$341,200,000
21	2035 .....	\$351,400,000
22	2036 .....	\$361,900,000
23	2037 .....	\$372,800,000
24	2038 .....	\$384,000,000
25	2039 .....	\$395,500,000
26	2040 .....	\$407,400,000

1	2041 .....	\$419,600,000
2	2042 .....	\$432,200,000
3	2043 .....	\$445,100,000

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

1 the Energy Infrastructure Fund, and the Tax Compliance and  
2 Administration Fund as provided in this Section, the  
3 Department shall pay each month into the Road Fund the amount  
4 estimated to represent 48% of the remaining net revenue  
5 realized from the taxes imposed on motor fuel and gasohol.  
6 Beginning July 1, 2024 and until July 1, 2025, subject to the  
7 payment of amounts into the County and Mass Transit District  
8 Fund, the Local Government Tax Fund, the Build Illinois Fund,  
9 the McCormick Place Expansion Project Fund, the Illinois Tax  
10 Increment Fund, the Energy Infrastructure Fund, and the Tax  
11 Compliance and Administration Fund as provided in this  
12 Section, the Department shall pay each month into the Road  
13 Fund the amount estimated to represent 64% of the remaining  
14 net revenue realized from the taxes imposed on motor fuel and  
15 gasohol. Beginning on July 1, 2025, subject to the payment of  
16 amounts into the County and Mass Transit District Fund, the  
17 Local Government Tax Fund, the Build Illinois Fund, the  
18 McCormick Place Expansion Project Fund, the Illinois Tax  
19 Increment Fund, the Energy Infrastructure Fund, and the Tax  
20 Compliance and Administration Fund as provided in this  
21 Section, the Department shall pay each month into the Road  
22 Fund the amount estimated to represent 80% of the remaining  
23 net revenue realized from the taxes imposed on motor fuel and  
24 gasohol. As used in this paragraph "motor fuel" has the  
25 meaning given to that term in Section 1.1 of the Motor Fuel Tax  
26 Law, and "gasohol" has the meaning given to that term in

1 Section 3-40 of the Use Tax Act.

2 Of the remainder of the moneys received by the Department  
3 pursuant to this Act, 75% shall be paid into the General  
4 Revenue Fund of the State Treasury and 25% shall be reserved in  
5 a special account and used only for the transfer to the Common  
6 School Fund as part of the monthly transfer from the General  
7 Revenue Fund in accordance with Section 8a of the State  
8 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 taxpayer'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 taxpayer shall attach to his annual return a  
20 schedule showing a reconciliation of the 2 amounts and the  
21 reasons for the difference. The taxpayer's annual return to  
22 the Department shall also disclose the cost of goods sold by  
23 the taxpayer during the year covered by such return, opening  
24 and closing inventories of such goods for such year, cost of  
25 goods used from stock or taken from stock and given away by the  
26 taxpayer during such year, pay roll information of the

1 taxpayer'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 taxpayer as hereinbefore  
5 provided for in 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  
10 liable for a penalty equal to 1/6 of 1% of the tax due from  
11 such taxpayer under this Act during the period to be  
12 covered by the annual return for each month or fraction of  
13 a month until such return is filed as required, the  
14 penalty to be assessed and collected in the same manner as  
15 any other 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 foregoing portion of this Section concerning the  
2 filing of an annual information return shall not apply to a  
3 serviceman who is not required to file an income tax return  
4 with the United States 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 remaining net revenue realized  
10 under this Act for the second preceding month. Beginning April  
11 1, 2000, this transfer is no longer required and shall not be  
12 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. Remaining net revenue means net  
17 revenue minus any amount paid into the Working Families Fund  
18 pursuant to this Section.

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

1 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;  
2 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.  
3 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
4 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

5 Section 25. The Retailers' Occupation Tax Act is amended  
6 by changing Section 3 as follows:

7 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

13 1. The name of the seller;

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

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

24 4. Total amount received by him during the preceding



1 calendar month or quarter on charge and time sales of  
2 tangible personal property, and from services furnished,  
3 by him prior to the month or quarter for which the return  
4 is filed;

5 5. Deductions allowed by law;

6 6. Gross receipts which were received by him during  
7 the preceding calendar month or quarter and upon the basis  
8 of which the tax is imposed, including gross receipts on  
9 food for human consumption that is to be consumed off the  
10 premises where it is sold (other than alcoholic beverages,  
11 food consisting of or infused with adult use cannabis,  
12 soft drinks, and food that has been prepared for immediate  
13 consumption) which were received during the preceding  
14 calendar month or quarter and upon which tax would have  
15 been due but for the 0% rate imposed under Public Act  
16 102-700 ~~this amendatory Act of the 102nd General Assembly;~~

17 7. The amount of credit provided in Section 2d of this  
18 Act;

19 8. The amount of tax due, including the amount of tax  
20 that would have been due on food for human consumption  
21 that is to be consumed off the premises where it is sold  
22 (other than alcoholic beverages, food consisting of or  
23 infused with adult use cannabis, soft drinks, and food  
24 that has been prepared for immediate consumption) but for  
25 the 0% rate imposed under Public Act 102-700 ~~this~~  
26 ~~amendatory Act of the 102nd General Assembly;~~

1           9. The signature of the taxpayer; and

2           10. Such other reasonable information as the  
3           Department may require.

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

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

24          Each return shall be accompanied by the statement of  
25          prepaid tax issued pursuant to Section 2e for which credit is  
26          claimed.

1           Prior to October 1, 2003, and on and after September 1,  
2           2004 a retailer may accept a Manufacturer's Purchase Credit  
3           certification from a purchaser in satisfaction of Use Tax as  
4           provided in Section 3-85 of the Use Tax Act if the purchaser  
5           provides the appropriate documentation as required by Section  
6           3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
7           certification, accepted by a retailer prior to October 1, 2003  
8           and on and after September 1, 2004 as provided in Section 3-85  
9           of the Use Tax Act, may be used by that retailer to satisfy  
10          Retailers' Occupation Tax liability in the amount claimed in  
11          the certification, not to exceed 6.25% of the receipts subject  
12          to tax from a qualifying purchase. A Manufacturer's Purchase  
13          Credit reported on any original or amended return filed under  
14          this Act after October 20, 2003 for reporting periods prior to  
15          September 1, 2004 shall be disallowed. Manufacturer's Purchase  
16          Credit reported on annual returns due on or after January 1,  
17          2005 will be disallowed for periods prior to September 1,  
18          2004. No Manufacturer's Purchase Credit may be used after  
19          September 30, 2003 through August 31, 2004 to satisfy any tax  
20          liability imposed under this Act, including any audit  
21          liability.

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

1 of the first two months of each calendar quarter, on or before  
2 the twentieth day of the following calendar month, stating:

3 1. The name of the seller;

4 2. The address of the principal place of business from  
5 which he engages in the business of selling tangible  
6 personal property at retail in this State;

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

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

14 5. The amount of tax due; and

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

17 Every person engaged in the business of selling aviation  
18 fuel at retail in this State during the preceding calendar  
19 month shall, instead of reporting and paying tax as otherwise  
20 required by this Section, report and pay such tax on a separate  
21 aviation fuel tax return. The requirements related to the  
22 return shall be as otherwise provided in this Section.  
23 Notwithstanding any other provisions of this Act to the  
24 contrary, retailers selling aviation fuel shall file all  
25 aviation fuel tax returns and shall make all aviation fuel tax  
26 payments by electronic means in the manner and form required

1 by the Department. For purposes of this Section, "aviation  
2 fuel" means jet fuel and aviation gasoline.

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

17 Beginning on October 1, 2003, every distributor, importing  
18 distributor, and manufacturer of alcoholic liquor as defined  
19 in the Liquor Control Act of 1934, shall file a statement with  
20 the Department of Revenue, no later than the 10th day of the  
21 month for the preceding month during which transactions  
22 occurred, by electronic means, showing the total amount of  
23 gross receipts from the sale of alcoholic liquor sold or  
24 distributed during the preceding month to purchasers;  
25 identifying the purchaser to whom it was sold or distributed;  
26 the purchaser's tax registration number; and such other

1 information reasonably required by the Department. A  
2 distributor, importing distributor, or manufacturer of  
3 alcoholic liquor must personally deliver, mail, or provide by  
4 electronic means to each retailer listed on the monthly  
5 statement a report containing a cumulative total of that  
6 distributor's, importing distributor's, or manufacturer's  
7 total sales of alcoholic liquor to that retailer no later than  
8 the 10th day of the month for the preceding month during which  
9 the transaction occurred. The distributor, importing  
10 distributor, or manufacturer shall notify the retailer as to  
11 the method by which the distributor, importing distributor, or  
12 manufacturer will provide the sales information. If the  
13 retailer is unable to receive the sales information by  
14 electronic means, the distributor, importing distributor, or  
15 manufacturer shall furnish the sales information by personal  
16 delivery or by mail. For purposes of this paragraph, the term  
17 "electronic means" includes, but is not limited to, the use of  
18 a secure Internet website, e-mail, or facsimile.

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

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

1 Department.

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

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

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

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

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

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

23           If the retailer is otherwise required to file a monthly  
24 return and if the retailer's average monthly tax liability to  
25 the Department does not exceed \$200, the Department may  
26 authorize his returns to be filed on a quarter annual basis,



1 with the return for January, February and March of a given year  
2 being due by April 20 of such year; with the return for April,  
3 May and June of a given year being due by July 20 of such year;  
4 with the return for July, August and September of a given year  
5 being due by October 20 of such year, and with the return for  
6 October, November and December of a given year being due by  
7 January 20 of the following year.

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

14 Such quarter annual and annual returns, as to form and  
15 substance, shall be subject to the same requirements as  
16 monthly returns.

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

24 Where the same person has more than one business  
25 registered with the Department under separate registrations  
26 under this Act, such person may not file each return that is

1 due as a single return covering all such registered  
2 businesses, but shall file separate returns for each such  
3 registered business.

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

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

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

25          The transaction reporting return, in the case of motor  
26          vehicles or trailers that are required to be registered with

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

20 The transaction reporting return in the case of watercraft  
21 or aircraft must show the name and address of the seller; the  
22 name and address of the purchaser; the amount of the selling  
23 price including the amount allowed by the retailer for  
24 traded-in property, if any; the amount allowed by the retailer  
25 for the traded-in tangible personal property, if any, to the  
26 extent to which Section 1 of this Act allows an exemption for

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

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

23 With each such transaction reporting return, the retailer  
24 shall remit the proper amount of tax due (or shall submit  
25 satisfactory evidence that the sale is not taxable if that is  
26 the case), to the Department or its agents, whereupon the

1 Department shall issue, in the purchaser's name, a use tax  
2 receipt (or a certificate of exemption if the Department is  
3 satisfied that the particular sale is tax exempt) which such  
4 purchaser may submit to the agency with which, or State  
5 officer with whom, he must title or register the tangible  
6 personal property that is involved (if titling or registration  
7 is required) in support of such purchaser's application for an  
8 Illinois certificate or other evidence of title or  
9 registration to such tangible personal property.

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

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

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

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

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

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

1 Except as provided in this Section, the retailer filing  
2 the return under this Section shall, at the time of filing such  
3 return, pay to the Department the amount of tax imposed by this  
4 Act less a discount of 2.1% prior to January 1, 1990 ~~and~~ 1.75%  
5 on and after January 1, 1990 and prior to January 1, 2024, and  
6 2% on and after January 1, 2024,, or \$5 per calendar year,  
7 ~~whichever is greater,~~ which is allowed to reimburse the  
8 retailer for the expenses incurred in keeping records,  
9 preparing and filing returns, remitting the tax and supplying  
10 data to the Department on request. On and after January 1, 1990  
11 and prior to January 1, 2024, in no event shall the discount  
12 allowed to any vendor be less than \$5 in any calendar year. On  
13 and after January 1, 2024, in no event shall the discount  
14 allowed to any vendor be less than \$5 in any calendar year or  
15 more than \$1,000 in any calendar year. On and after January 1,  
16 2021, a certified service provider, as defined in the Leveling  
17 the Playing Field for Illinois Retail Act, filing the return  
18 under this Section on behalf of a remote retailer shall, at the  
19 time of such return, pay to the Department the amount of tax  
20 imposed by this Act less a discount of 1.75%. A remote retailer  
21 using a certified service provider to file a return on its  
22 behalf, as provided in the Leveling the Playing Field for  
23 Illinois Retail Act, is not eligible for the discount. When  
24 determining the discount allowed under this Section, retailers  
25 shall include the amount of tax that would have been due at the  
26 1% rate but for the 0% rate imposed under Public Act 102-700



1 ~~this amendatory Act of the 102nd General Assembly.~~ When  
2 determining the discount allowed under this Section, retailers  
3 shall include the amount of tax that would have been due at the  
4 6.25% rate but for the 1.25% rate imposed on sales tax holiday  
5 items under Public Act 102-700 ~~this amendatory Act of the~~  
6 ~~102nd General Assembly.~~ The discount under this Section is not  
7 allowed for the 1.25% portion of taxes paid on aviation fuel  
8 that is subject to the revenue use requirements of 49 U.S.C.  
9 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to  
10 Section 2d of this Act shall be included in the amount on which  
11 such ~~2.1% or 1.75%~~ discount is computed. In the case of  
12 retailers who report and pay the tax on a transaction by  
13 transaction basis, as provided in this Section, such discount  
14 shall be taken with each such tax remittance instead of when  
15 such retailer files his periodic return. The discount allowed  
16 under this Section is allowed only for returns that are filed  
17 in the manner required by this Act. The Department may  
18 disallow the discount for retailers whose certificate of  
19 registration is revoked at the time the return is filed, but  
20 only if the Department's decision to revoke the certificate of  
21 registration has become final.

22 Before October 1, 2000, if the taxpayer's average monthly  
23 tax liability to the Department under this Act, the Use Tax  
24 Act, the Service Occupation Tax Act, and the Service Use Tax  
25 Act, excluding any liability for prepaid sales tax to be  
26 remitted in accordance with Section 2d of this Act, was

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

1 prior to January 1, 1987, each payment shall be in an amount  
2 equal to 22.5% of the taxpayer's actual liability for the  
3 month or 27.5% of the taxpayer's liability for the same  
4 calendar month of the preceding year. If the month during  
5 which such tax liability is incurred begins on or after  
6 January 1, 1987 and prior to January 1, 1988, each payment  
7 shall be in an amount equal to 22.5% of the taxpayer's actual  
8 liability for the month or 26.25% of the taxpayer's liability  
9 for the same calendar month of the preceding year. If the month  
10 during which such tax liability is incurred begins on or after  
11 January 1, 1988, and prior to January 1, 1989, or begins on or  
12 after January 1, 1996, each payment shall be in an amount equal  
13 to 22.5% of the taxpayer's actual liability for the month or  
14 25% of the taxpayer's liability for the same calendar month of  
15 the preceding year. If the month during which such tax  
16 liability is incurred begins on or after January 1, 1989, and  
17 prior to January 1, 1996, each payment shall be in an amount  
18 equal to 22.5% of the taxpayer's actual liability for the  
19 month or 25% of the taxpayer's liability for the same calendar  
20 month of the preceding year or 100% of the taxpayer's actual  
21 liability for the quarter monthly reporting period. The amount  
22 of such quarter monthly payments shall be credited against the  
23 final tax liability of the taxpayer's return for that month.  
24 Before 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 \$10,000

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

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

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

16 The provisions of this paragraph apply before October 1,  
17 2001. Without regard to whether a taxpayer is required to make  
18 quarter monthly payments as specified above, any taxpayer who  
19 is required by Section 2d of this Act to collect and remit  
20 prepaid taxes and has collected prepaid taxes which average in  
21 excess of \$25,000 per month during the preceding 2 complete  
22 calendar quarters, shall file a return with the Department as  
23 required by Section 2f and shall make payments to the  
24 Department on or before the 7th, 15th, 22nd and last day of the  
25 month during which such liability is incurred. If the month  
26 during which such tax liability is incurred began prior to

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

26 The provisions of this paragraph apply on and after

1 October 1, 2001. Without regard to whether a taxpayer is  
2 required to make quarter monthly payments as specified above,  
3 any taxpayer who is required by Section 2d of this Act to  
4 collect and remit prepaid taxes and has collected prepaid  
5 taxes that average in excess of \$20,000 per month during the  
6 preceding 4 complete calendar quarters shall file a return  
7 with the Department as required by Section 2f and shall make  
8 payments to the Department on or before the 7th, 15th, 22nd and  
9 last day of the month during which the liability is incurred.  
10 Each payment shall be in an amount equal to 22.5% of the  
11 taxpayer's actual liability for the month or 25% of the  
12 taxpayer's liability for the same calendar month of the  
13 preceding year. The amount of the quarter monthly payments  
14 shall be credited against the final tax liability of the  
15 taxpayer's return for that month filed under this Section or  
16 Section 2f, as the case may be. Once applicable, the  
17 requirement of the making of quarter monthly payments to the  
18 Department pursuant to this paragraph shall continue until the  
19 taxpayer's average monthly prepaid tax collections during the  
20 preceding 4 complete calendar quarters (excluding the month of  
21 highest liability and the month of lowest liability) is less  
22 than \$19,000 or until such taxpayer's average monthly  
23 liability to the Department as computed for each calendar  
24 quarter of the 4 preceding complete calendar quarters is less  
25 than \$20,000. If any such quarter monthly payment is not paid  
26 at the time or in the amount required, the taxpayer shall be



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

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

26 If a retailer of motor fuel is entitled to a credit under

1 Section 2d of this Act which exceeds the taxpayer's liability  
2 to the Department under this Act for the month for which the  
3 taxpayer is filing a return, the Department shall issue the  
4 taxpayer a credit memorandum for the excess.

5 Beginning February 1, 2024, each month the Department  
6 shall pay into the Working Families Fund an amount equal to any  
7 net revenue realized for the preceding month as a result of the  
8 limit on the vendor's discount of \$1,000 annually, net of the  
9 difference between 1.75% and the vendor's discount of 2%.

10 Beginning January 1, 1990, each month the Department shall  
11 pay into the Local Government Tax Fund, a special fund in the  
12 State treasury which is hereby created, the remaining net  
13 revenue realized for the preceding month from the 1% tax  
14 imposed under this Act.

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

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

1 If, in any month, the tax on sales tax holiday items, as  
2 defined in Section 2-8, is imposed at the rate of 1.25%, then  
3 the Department shall pay 20% of the remaining net revenue  
4 realized for that month from the 1.25% rate on the selling  
5 price of sales tax holiday items into the County and Mass  
6 Transit District Fund.

7 Beginning January 1, 1990, each month the Department shall  
8 pay into the Local Government Tax Fund 16% of the remaining net  
9 revenue realized for the preceding month from the 6.25%  
10 general rate on the selling price of tangible personal  
11 property other than aviation fuel sold on or after December 1,  
12 2019. This exception for aviation fuel only applies for so  
13 long as the revenue use requirements of 49 U.S.C. 47107(b) and  
14 49 U.S.C. 47133 are binding on the State.

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

1           Beginning August 1, 2000, each month the Department shall  
2 pay into the Local Government Tax Fund 80% of the remaining net  
3 revenue realized for the preceding month from the 1.25% rate  
4 on the selling price of motor fuel and gasohol. If, in any  
5 month, the tax on sales tax holiday items, as defined in  
6 Section 2-8, is imposed at the rate of 1.25%, then the  
7 Department shall pay 80% of the remaining net revenue realized  
8 for that month from the 1.25% rate on the selling price of  
9 sales tax holiday items into the Local Government Tax Fund.

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

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

26           Beginning July 1, 2013, each month the Department shall

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

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

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

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

14	Fiscal Year	Annual Specified Amount
15	1986	\$54,800,000
16	1987	\$76,650,000
17	1988	\$80,480,000
18	1989	\$88,510,000
19	1990	\$115,330,000
20	1991	\$145,470,000
21	1992	\$182,730,000
22	1993	\$206,520,000;

23 and means the Certified Annual Debt Service Requirement (as  
24 defined in Section 13 of the Build Illinois Bond Act) or the  
25 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
26 each fiscal year thereafter; and further provided, that if on

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

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

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



1 deposited in the aggregate from collections under Section 9 of  
2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
3 9 of the Service Occupation Tax Act, and Section 3 of the  
4 Retailers' Occupation Tax Act into the McCormick Place  
5 Expansion Project Fund in the specified fiscal years.

6	Fiscal Year	Total Deposit
7	1993	\$0
8	1994	53,000,000
9	1995	58,000,000
10	1996	61,000,000
11	1997	64,000,000
12	1998	68,000,000
13	1999	71,000,000
14	2000	75,000,000
15	2001	80,000,000
16	2002	93,000,000
17	2003	99,000,000
18	2004	103,000,000
19	2005	108,000,000
20	2006	113,000,000
21	2007	119,000,000
22	2008	126,000,000
23	2009	132,000,000
24	2010	139,000,000
25	2011	146,000,000
26	2012	153,000,000

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

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

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

20           Subject to payment of amounts into the Capital Projects  
21      Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
22      and the McCormick Place Expansion Project Fund pursuant to the  
23      preceding paragraphs or in any amendments thereto hereafter  
24      enacted, for aviation fuel sold on or after December 1, 2019,  
25      the Department shall each month deposit into the Aviation Fuel  
26      Sales Tax Refund Fund an amount estimated by the Department to

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

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

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 with the receipt of the first report of  
19 taxes paid by an eligible business and continuing for a  
20 25-year period, the Department shall each month pay into the  
21 Energy Infrastructure Fund 80% of the remaining net revenue  
22 realized from the 6.25% general rate on the selling price of  
23 Illinois-mined coal that was sold to an eligible business. For  
24 purposes of this paragraph, the term "eligible business" means  
25 a new electric generating facility certified pursuant to  
26 Section 605-332 of the Department of Commerce and Economic

1 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

1 moneys required to be so paid under Section 2-3 of the  
2 Downstate Public Transportation Act.

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

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

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

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

1 remaining net revenue realized from the taxes imposed on motor  
2 fuel and gasohol. Beginning July 1, 2022 and until July 1,  
3 2023, subject to the payment of amounts into the County and  
4 Mass Transit District Fund, the Local Government Tax Fund, the  
5 Build Illinois Fund, the McCormick Place Expansion Project  
6 Fund, the Illinois Tax Increment Fund, the Energy  
7 Infrastructure Fund, and the Tax Compliance and Administration  
8 Fund as provided in this Section, the Department shall pay  
9 each month into the Road Fund the amount estimated to  
10 represent 32% of the remaining net revenue realized from the  
11 taxes imposed on motor fuel and gasohol. Beginning July 1,  
12 2023 and until July 1, 2024, subject to the payment of amounts  
13 into the County and Mass Transit District Fund, the Local  
14 Government Tax Fund, the Build Illinois Fund, the McCormick  
15 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
16 the Energy Infrastructure Fund, and the Tax Compliance and  
17 Administration Fund as provided in this Section, the  
18 Department shall pay each month into the Road Fund the amount  
19 estimated to represent 48% of the remaining net revenue  
20 realized from the taxes imposed on motor fuel and gasohol.  
21 Beginning July 1, 2024 and until July 1, 2025, subject to the  
22 payment of amounts into the County and Mass Transit District  
23 Fund, the Local Government Tax Fund, the Build Illinois Fund,  
24 the McCormick Place Expansion Project Fund, the Illinois Tax  
25 Increment Fund, the Energy Infrastructure Fund, and the Tax  
26 Compliance and Administration Fund as provided in this



1 Section, the Department shall pay each month into the Road  
2 Fund the amount estimated to represent 64% of the remaining  
3 net revenue realized from the taxes imposed on motor fuel and  
4 gasohol. Beginning on July 1, 2025, subject to the payment of  
5 amounts into the County and Mass Transit District Fund, the  
6 Local Government Tax Fund, the Build Illinois Fund, the  
7 McCormick Place Expansion Project Fund, the Illinois Tax  
8 Increment Fund, the Energy Infrastructure Fund, and the Tax  
9 Compliance and Administration Fund as provided in this  
10 Section, the Department shall pay each month into the Road  
11 Fund the amount estimated to represent 80% of the remaining  
12 net revenue realized from the taxes imposed on motor fuel and  
13 gasohol. As used in this paragraph "motor fuel" has the  
14 meaning given to that term in Section 1.1 of the Motor Fuel Tax  
15 Law, and "gasohol" has the meaning given to that term in  
16 Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

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

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

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount  
2 paid out during that month as refunds to taxpayers for  
3 overpayment of liability. Remaining net revenue means net  
4 revenue minus any amount paid into the Working Families Fund  
5 pursuant to this Section.

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

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

1 was held. Any person who fails to file a report required by  
2 this Section commits a business offense and is subject to a  
3 fine not to exceed \$250.

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

24 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;  
25 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.  
26 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;

1 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article  
2 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section  
3 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.  
4 1-1-23; revised 12-13-22.)

5 Section 30. The Cigarette Tax Act is amended by changing  
6 Section 2 as follows:

7 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

8 Sec. 2. Tax imposed; rate; collection, payment, and  
9 distribution; discount.

10 (a) Beginning on July 1, 2019, in place of the aggregate  
11 tax rate of 99 mills previously imposed by this Act, a tax is  
12 imposed upon any person engaged in business as a retailer of  
13 cigarettes at the rate of 149 mills per cigarette sold or  
14 otherwise disposed of in the course of such business in this  
15 State.

16 (b) The payment of such taxes shall be evidenced by a stamp  
17 affixed to each original package of cigarettes, or an  
18 authorized substitute for such stamp imprinted on each  
19 original package of such cigarettes underneath the sealed  
20 transparent outside wrapper of such original package, as  
21 hereinafter provided. However, such taxes are not imposed upon  
22 any activity in such business in interstate commerce or  
23 otherwise, which activity may not under the Constitution and  
24 statutes of the United States be made the subject of taxation

1 by this State.

2 Beginning February 1, 2024, each month the Department  
3 shall pay into the Working Families Fund an amount equal to any  
4 net revenue realized for the preceding month as a result of  
5 changes in this amendatory Act of the 103rd General Assembly  
6 to the discount allowed to distributors under this Act and the  
7 Cigarette Use Tax Act.

8 Out of the 149 mills per cigarette tax imposed by  
9 subsection (a), net of any revenues paid into the Working  
10 Families Fund, the revenues received from 4 mills shall be  
11 paid into the Common School Fund each month, not to exceed  
12 \$9,000,000 per month. Out of the 149 mills per cigarette tax  
13 imposed by subsection (a), net of any revenues paid into the  
14 Working Families Fund, all of the revenues received from 7  
15 mills shall be paid into the Common School Fund each month. Out  
16 of the 149 mills per cigarette tax imposed by subsection (a),  
17 net of any revenues paid into the Working Families Fund, 50  
18 mills per cigarette each month shall be paid into the  
19 Healthcare Provider Relief Fund.

20 Beginning on July 1, 2006, all of the moneys received by  
21 the Department of Revenue pursuant to this Act and the  
22 Cigarette Use Tax Act, other than the moneys that are  
23 dedicated to Working Families Fund or the Common School Fund  
24 and, beginning on the effective date of this amendatory Act of  
25 the 97th General Assembly, other than the moneys from the  
26 additional taxes imposed by this amendatory Act of the 97th

1 General Assembly that must be paid each month into the  
2 Healthcare Provider Relief Fund, and other than the moneys  
3 from the additional taxes imposed by this amendatory Act of  
4 the 101st General Assembly that must be paid each month under  
5 subsection (c), shall be distributed each month as follows:  
6 first, there shall be paid into the General Revenue Fund an  
7 amount that, when added to the amount paid into the Common  
8 School Fund for that month, equals \$29,200,000; then, from the  
9 moneys remaining, if any amounts required to be paid into the  
10 General Revenue Fund in previous months remain unpaid, those  
11 amounts shall be paid into the General Revenue Fund; then from  
12 the moneys remaining, \$5,000,000 per month shall be paid into  
13 the School Infrastructure Fund; then, if any amounts required  
14 to be paid into the School Infrastructure Fund in previous  
15 months remain unpaid, those amounts shall be paid into the  
16 School Infrastructure Fund; then the moneys remaining, if any,  
17 shall be paid into the Long-Term Care Provider Fund.

18 (c) Beginning on July 1, 2019, all of the moneys from the  
19 additional taxes imposed by Public Act 101-31, except for  
20 moneys received from the tax on electronic cigarettes,  
21 received by the Department of Revenue pursuant to this Act,  
22 the Cigarette Use Tax Act, and the Tobacco Products Tax Act of  
23 1995 shall be distributed each month into the Capital Projects  
24 Fund.

25 (d) Except for moneys received from the additional taxes  
26 imposed by Public Act 101-31, moneys collected from the tax



1 imposed on little cigars under Section 10-10 of the Tobacco  
2 Products Tax Act of 1995 shall be included with the moneys  
3 collected under the Cigarette Tax Act and the Cigarette Use  
4 Tax Act when making distributions to the Common School Fund,  
5 the Healthcare Provider Relief Fund, the General Revenue Fund,  
6 the School Infrastructure Fund, and the Long-Term Care  
7 Provider Fund under this Section.

8 (e) If the tax imposed herein terminates or has  
9 terminated, distributors who have bought stamps while such tax  
10 was in effect and who therefore paid such tax, but who can  
11 show, to the Department's satisfaction, that they sold the  
12 cigarettes to which they affixed such stamps after such tax  
13 had terminated and did not recover the tax or its equivalent  
14 from purchasers, shall be allowed by the Department to take  
15 credit for such absorbed tax against subsequent tax stamp  
16 purchases from the Department by such distributor.

17 (f) The impact of the tax levied by this Act is imposed  
18 upon the retailer and shall be prepaid or pre-collected by the  
19 distributor for the purpose of convenience and facility only,  
20 and the amount of the tax shall be added to the price of the  
21 cigarettes sold by such distributor. Collection of the tax  
22 shall be evidenced by a stamp or stamps affixed to each  
23 original package of cigarettes, as hereinafter provided. Any  
24 distributor who purchases stamps may credit any excess  
25 payments verified by the Department against amounts  
26 subsequently due for the purchase of additional stamps, until

1 such time as no excess payment remains.

2 (g) Each distributor shall collect the tax from the  
3 retailer at or before the time of the sale, shall affix the  
4 stamps as hereinafter required, and shall remit the tax  
5 collected from retailers to the Department, as hereinafter  
6 provided. Any distributor who fails to properly collect and  
7 pay the tax imposed by this Act shall be liable for the tax.

8 (h) Any distributor having cigarettes in his or her  
9 possession on July 1, 2019 to which tax stamps have been  
10 affixed, and any distributor having stamps in his or her  
11 possession on July 1, 2019 that have not been affixed to  
12 packages of cigarettes before July 1, 2019, is required to pay  
13 the additional tax that begins on July 1, 2019 imposed by this  
14 amendatory Act of the 101st General Assembly to the extent  
15 that the volume of affixed and unaffixed stamps in the  
16 distributor's possession on July 1, 2019 exceeds the average  
17 monthly volume of cigarette stamps purchased by the  
18 distributor in calendar year 2018. This payment, less the  
19 discount provided in subsection (l), is due when the  
20 distributor first makes a purchase of cigarette stamps on or  
21 after July 1, 2019 or on the first due date of a return under  
22 this Act occurring on or after July 1, 2019, whichever occurs  
23 first. Those distributors may elect to pay the additional tax  
24 on packages of cigarettes to which stamps have been affixed  
25 and on any stamps in the distributor's possession that have  
26 not been affixed to packages of cigarettes in their possession

1 on July 1, 2019 over a period not to exceed 12 months from the  
2 due date of the additional tax by notifying the Department in  
3 writing. The first payment for distributors making such  
4 election is due when the distributor first makes a purchase of  
5 cigarette tax stamps on or after July 1, 2019 or on the first  
6 due date of a return under this Act occurring on or after July  
7 1, 2019, whichever occurs first. Distributors making such an  
8 election are not entitled to take the discount provided in  
9 subsection (l) on such payments.

10 (i) Any retailer having cigarettes in its possession on  
11 July 1, 2019 to which tax stamps have been affixed is not  
12 required to pay the additional tax that begins on July 1, 2019  
13 imposed by this amendatory Act of the 101st General Assembly  
14 on those stamped cigarettes.

15 (j) Distributors making sales of cigarettes to secondary  
16 distributors shall add the amount of the tax to the price of  
17 the cigarettes sold by the distributors. Secondary  
18 distributors making sales of cigarettes to retailers shall  
19 include the amount of the tax in the price of the cigarettes  
20 sold to retailers. The amount of tax shall not be less than the  
21 amount of taxes imposed by the State and all local  
22 jurisdictions. The amount of local taxes shall be calculated  
23 based on the location of the retailer's place of business  
24 shown on the retailer's certificate of registration or  
25 sub-registration issued to the retailer pursuant to Section 2a  
26 of the Retailers' Occupation Tax Act. The original packages of

1 cigarettes sold to the retailer shall bear all the required  
2 stamps, or other indicia, for the taxes included in the price  
3 of cigarettes.

4 (k) The amount of the Cigarette Tax imposed by this Act  
5 shall be separately stated, apart from the price of the goods,  
6 by distributors, manufacturer representatives, secondary  
7 distributors, and retailers, in all bills and sales invoices.

8 (l) The distributor shall be required to collect the tax  
9 provided under paragraph (a) hereof, and, to cover the costs  
10 of such collection, shall be allowed a discount during any  
11 year commencing July 1st and ending the following June 30th in  
12 accordance with the schedule set out hereinbelow, which  
13 discount shall be allowed at the time of purchase of the stamps  
14 when purchase is required by this Act, or at the time when the  
15 tax is remitted to the Department without the purchase of  
16 stamps from the Department when that method of paying the tax  
17 is required or authorized by this Act.

18 On and after December 1, 1985, and until January 1, 2024,  
19 the a discount amount shall be equal to 1.75% of the amount of  
20 the tax payable under this Act up to and including the first  
21 \$3,000,000 paid hereunder by such distributor to the  
22 Department during any such year and 1.5% of the amount of any  
23 additional tax paid hereunder by such distributor to the  
24 Department during any such year shall apply. On and after  
25 January 1, 2024, the discount amount shall be 2% of the tax  
26 payable under this Act during the calendar year; however, on

1 and after January 1, 2024, in no event shall the discount  
2 allowed to any distributor be less than \$5 in any calendar year  
3 or more than \$1,000 in any calendar year.

4 Two or more distributors that use a common means of  
5 affixing revenue tax stamps or that are owned or controlled by  
6 the same interests shall be treated as a single distributor  
7 for the purpose of computing the discount.

8 (m) The taxes herein imposed are in addition to all other  
9 occupation or privilege taxes imposed by the State of  
10 Illinois, or by any political subdivision thereof, or by any  
11 municipal corporation.

12 (Source: P.A. 100-1171, eff. 1-4-19; 101-31, eff. 6-28-19;  
13 101-604, eff. 12-13-19.)

14 Section 35. The Cigarette Use Tax Act is amended by  
15 changing Section 3 as follows:

16 (35 ILCS 135/3) (from Ch. 120, par. 453.33)

17 Sec. 3. Stamp payment. The tax hereby imposed shall be  
18 collected by a distributor maintaining a place of business in  
19 this State or a distributor authorized by the Department  
20 pursuant to Section 7 hereof to collect the tax, and the amount  
21 of the tax shall be added to the price of the cigarettes sold  
22 by such distributor. Collection of the tax shall be evidenced  
23 by a stamp or stamps affixed to each original package of  
24 cigarettes or by an authorized substitute for such stamp

1 imprinted on each original package of such cigarettes  
2 underneath the sealed transparent outside wrapper of such  
3 original package, except as hereinafter provided. Each  
4 distributor who is required or authorized to collect the tax  
5 herein imposed, before delivering or causing to be delivered  
6 any original packages of cigarettes in this State to any  
7 purchaser, shall firmly affix a proper stamp or stamps to each  
8 such package, or (in the case of manufacturers of cigarettes  
9 in original packages which are contained inside a sealed  
10 transparent wrapper) shall imprint the required language on  
11 the original package of cigarettes beneath such outside  
12 wrapper as hereinafter provided. Such stamp or stamps need not  
13 be affixed to the original package of any cigarettes with  
14 respect to which the distributor is required to affix a like  
15 stamp or stamps by virtue of the Cigarette Tax Act, however,  
16 and no tax imprint need be placed underneath the sealed  
17 transparent wrapper of an original package of cigarettes with  
18 respect to which the distributor is required or authorized to  
19 employ a like tax imprint by virtue of the Cigarette Tax Act.  
20 Any distributor who purchases stamps may credit any excess  
21 payments verified by the Department against amounts  
22 subsequently due for the purchase of additional stamps, until  
23 such time as no excess payment remains.

24 No stamp or imprint may be affixed to, or made upon, any  
25 package of cigarettes unless that package complies with all  
26 requirements of the federal Cigarette Labeling and Advertising

1 Act, 15 U.S.C. 1331 and following, for the placement of  
2 labels, warnings, or any other information upon a package of  
3 cigarettes that is sold within the United States. Under the  
4 authority of Section 6, the Department shall revoke the  
5 license of any distributor that is determined to have violated  
6 this paragraph. A person may not affix a stamp on a package of  
7 cigarettes, cigarette papers, wrappers, or tubes if that  
8 individual package has been marked for export outside the  
9 United States with a label or notice in compliance with  
10 Section 290.185 of Title 27 of the Code of Federal  
11 Regulations. It is not a defense to a proceeding for violation  
12 of this paragraph that the label or notice has been removed,  
13 mutilated, obliterated, or altered in any manner.

14 Only distributors licensed under this Act and  
15 transporters, as defined in Section 9c of the Cigarette Tax  
16 Act, may possess unstamped original packages of cigarettes.  
17 Prior to shipment to an Illinois retailer or secondary  
18 distributor, a stamp shall be applied to each original package  
19 of cigarettes sold to the retailer or secondary distributor. A  
20 distributor may apply a tax stamp only to an original package  
21 of cigarettes purchased or obtained directly from an in-state  
22 maker, manufacturer, or fabricator licensed as a distributor  
23 under Section 4 of this Act or an out-of-state maker,  
24 manufacturer, or fabricator holding a permit under Section 7  
25 of this Act. A licensed distributor may ship or otherwise  
26 cause to be delivered unstamped original packages of

1 cigarettes in, into, or from this State. A licensed  
2 distributor may transport unstamped original packages of  
3 cigarettes to a facility, wherever located, owned or  
4 controlled by such distributor; however, a distributor may not  
5 transport unstamped original packages of cigarettes to a  
6 facility where retail sales of cigarettes take place or to a  
7 facility where a secondary distributor makes sales for resale.  
8 Any licensed distributor that ships or otherwise causes to be  
9 delivered unstamped original packages of cigarettes into,  
10 within, or from this State shall ensure that the invoice or  
11 equivalent documentation and the bill of lading or freight  
12 bill for the shipment identifies the true name and address of  
13 the consignor or seller, the true name and address of the  
14 consignee or purchaser, and the quantity by brand style of the  
15 cigarettes so transported, provided that this Section shall  
16 not be construed as to impose any requirement or liability  
17 upon any common or contract carrier.

18 Distributors making sales of cigarettes to secondary  
19 distributors shall add the amount of the tax to the price of  
20 the cigarettes sold by the distributors. Secondary  
21 distributors making sales of cigarettes to retailers shall  
22 include the amount of the tax in the price of the cigarettes  
23 sold to retailers. The amount of tax shall not be less than the  
24 amount of taxes imposed by the State and all local  
25 jurisdictions. The amount of local taxes shall be calculated  
26 based on the location of the retailer's place of business



1 shown on the retailer's certificate of registration or  
2 sub-registration issued to the retailer pursuant to Section 2a  
3 of the Retailers' Occupation Tax Act. The original packages of  
4 cigarettes sold by the retailer shall bear all the required  
5 stamps, or other indicia, for the taxes included in the price  
6 of cigarettes.

7 Stamps, when required hereunder, shall be purchased from  
8 the Department, or any person authorized by the Department, by  
9 distributors. On and after July 1, 2003, payment for such  
10 stamps must be made by means of electronic funds transfer. The  
11 Department may refuse to sell stamps to any person who does not  
12 comply with the provisions of this Act. Beginning on June 6,  
13 2002 and through June 30, 2002, persons holding valid licenses  
14 as distributors may purchase cigarette tax stamps up to an  
15 amount equal to 115% of the distributor's average monthly  
16 cigarette tax stamp purchases over the 12 calendar months  
17 prior to June 6, 2002.

18 Prior to December 1, 1985, the Department shall allow a  
19 distributor 21 days in which to make final payment of the  
20 amount to be paid for such stamps, by allowing the distributor  
21 to make payment for the stamps at the time of purchasing them  
22 with a draft which shall be in such form as the Department  
23 prescribes, and which shall be payable within 21 days  
24 thereafter: Provided that such distributor has filed with the  
25 Department, and has received the Department's approval of, a  
26 bond, which is in addition to the bond required under Section 4

1 of this Act, payable to the Department in an amount equal to  
2 80% of such distributor's average monthly tax liability to the  
3 Department under this Act during the preceding calendar year  
4 or \$500,000, whichever is less. The bond shall be joint and  
5 several and shall be in the form of a surety company bond in  
6 such form as the Department prescribes, or it may be in the  
7 form of a bank certificate of deposit or bank letter of credit.  
8 The bond shall be conditioned upon the distributor's payment  
9 of the amount of any 21-day draft which the Department accepts  
10 from that distributor for the delivery of stamps to that  
11 distributor under this Act. The distributor's failure to pay  
12 any such draft, when due, shall also make such distributor  
13 automatically liable to the Department for a penalty equal to  
14 25% of the amount of such draft.

15 On and after December 1, 1985 and until July 1, 2003, the  
16 Department shall allow a distributor 30 days in which to make  
17 final payment of the amount to be paid for such stamps, by  
18 allowing the distributor to make payment for the stamps at the  
19 time of purchasing them with a draft which shall be in such  
20 form as the Department prescribes, and which shall be payable  
21 within 30 days thereafter, and beginning on January 1, 2003  
22 and thereafter, the draft shall be payable by means of  
23 electronic funds transfer: Provided that such distributor has  
24 filed with the Department, and has received the Department's  
25 approval of, a bond, which is in addition to the bond required  
26 under Section 4 of this Act, payable to the Department in an

1 amount equal to 150% of such distributor's average monthly tax  
2 liability to the Department under this Act during the  
3 preceding calendar year or \$750,000, whichever is less, except  
4 that as to bonds filed on or after January 1, 1987, such  
5 additional bond shall be in an amount equal to 100% of such  
6 distributor's average monthly tax liability under this Act  
7 during the preceding calendar year or \$750,000, whichever is  
8 less. The bond shall be joint and several and shall be in the  
9 form of a surety company bond in such form as the Department  
10 prescribes, or it may be in the form of a bank certificate of  
11 deposit or bank letter of credit. The bond shall be  
12 conditioned upon the distributor's payment of the amount of  
13 any 30-day draft which the Department accepts from that  
14 distributor for the delivery of stamps to that distributor  
15 under this Act. The distributor's failure to pay any such  
16 draft, when due, shall also make such distributor  
17 automatically liable to the Department for a penalty equal to  
18 25% of the amount of such draft.

19 Every prior continuous compliance taxpayer shall be exempt  
20 from all requirements under this Section concerning the  
21 furnishing of such bond, as defined in this Section, as a  
22 condition precedent to his being authorized to engage in the  
23 business licensed under this Act. This exemption shall  
24 continue for each such taxpayer until such time as he may be  
25 determined by the Department to be delinquent in the filing of  
26 any returns, or is determined by the Department (either

1 through the Department's issuance of a final assessment which  
2 has become final under the Act, or by the taxpayer's filing of  
3 a return which admits tax to be due that is not paid) to be  
4 delinquent or deficient in the paying of any tax under this  
5 Act, at which time that taxpayer shall become subject to the  
6 bond requirements of this Section and, as a condition of being  
7 allowed to continue to engage in the business licensed under  
8 this Act, shall be required to furnish bond to the Department  
9 in such form as provided in this Section. Such taxpayer shall  
10 furnish such bond for a period of 2 years, after which, if the  
11 taxpayer has not been delinquent in the filing of any returns,  
12 or delinquent or deficient in the paying of any tax under this  
13 Act, the Department may reinstate such person as a prior  
14 continuance compliance taxpayer. Any taxpayer who fails to pay  
15 an admitted or established liability under this Act may also  
16 be required to post bond or other acceptable security with the  
17 Department guaranteeing the payment of such admitted or  
18 established liability.

19 Except as otherwise provided in this Section, any person  
20 aggrieved by any decision of the Department under this Section  
21 may, within the time allowed by law, protest and request a  
22 hearing before the Department, whereupon the Department shall  
23 give notice and shall hold a hearing in conformity with the  
24 provisions of this Act and then issue its final administrative  
25 decision in the matter to such person. Effective July 1, 2013,  
26 protests concerning matters that are subject to the

1 jurisdiction of the Illinois Independent Tax Tribunal shall be  
2 filed in accordance with the Illinois Independent Tax Tribunal  
3 Act of 2012, and hearings concerning those matters shall be  
4 held before the Tribunal in accordance with that Act. With  
5 respect to protests filed with the Department prior to July 1,  
6 2013 that would otherwise be subject to the jurisdiction of  
7 the Illinois Independent Tax Tribunal, the person filing the  
8 protest may elect to be subject to the provisions of the  
9 Illinois Independent Tax Tribunal Act of 2012 at any time on or  
10 after July 1, 2013, but not later than 30 days after the date  
11 on which the protest was filed. If made, the election shall be  
12 irrevocable. In the absence of such a protest filed within the  
13 time allowed by law, the Department's decision shall become  
14 final without any further determination being made or notice  
15 given.

16 The Department shall discharge any surety and shall  
17 release and return any bond or security deposited, assigned,  
18 pledged, or otherwise provided to it by a taxpayer under this  
19 Section within 30 days after:

20 (1) such Taxpayer becomes a prior continuous  
21 compliance taxpayer; or

22 (2) such taxpayer has ceased to collect receipts on  
23 which he is required to remit tax to the Department, has  
24 filed a final tax return, and has paid to the Department an  
25 amount sufficient to discharge his remaining tax liability  
26 as determined by the Department under this Act. The

1 Department shall make a final determination of the  
2 taxpayer's outstanding tax liability as expeditiously as  
3 possible after his final tax return has been filed. If the  
4 Department cannot make such final determination within 45  
5 days after receiving the final tax return, within such  
6 period it shall so notify the taxpayer, stating its  
7 reasons therefor.

8 At the time of purchasing such stamps from the Department  
9 when purchase is required by this Act, or at the time when the  
10 tax which he has collected is remitted by a distributor to the  
11 Department without the purchase of stamps from the Department  
12 when that method of remitting the tax that has been collected  
13 is required or authorized by this Act, the distributor shall  
14 be allowed a discount during any year commencing July 1 and  
15 ending the following June 30 in accordance with the schedule  
16 set out hereinbelow, from the amount to be paid by him to the  
17 Department for such stamps, or to be paid by him to the  
18 Department on the basis of monthly remittances (as the case  
19 may be), to cover the cost, to such distributor, of collecting  
20 the tax herein imposed by affixing such stamps to the original  
21 packages of cigarettes sold by such distributor or by placing  
22 tax imprints underneath the sealed transparent wrapper of  
23 original packages of cigarettes sold by such distributor (as  
24 the case may be). ~~.(1) Prior to December 1, 1985, a discount~~  
25 ~~equal to 1-2/3% of the amount of the tax up to and including~~  
26 ~~the first \$700,000 paid hereunder by such distributor to the~~

1 ~~Department during any such year; 1-1/3% of the next \$700,000~~  
2 ~~of tax or any part thereof, paid hereunder by such distributor~~  
3 ~~to the Department during any such year; 1% of the next \$700,000~~  
4 ~~of tax, or any part thereof, paid hereunder by such~~  
5 ~~distributor to the Department during any such year; and 2/3 of~~  
6 ~~1% of the amount of any additional tax paid hereunder by such~~  
7 ~~distributor to the Department during any such year or (2) On~~  
8 and after December 1, 1985 and until January 1, 2024, a  
9 discount equal to 1.75% of the amount of the tax payable under  
10 this Act up to and including the first \$3,000,000 paid  
11 hereunder by such distributor to the Department during any  
12 such year and 1.5% of the amount of any additional tax paid  
13 hereunder by such distributor to the Department during any  
14 such year. On and after January 1, 2024, the discount shall be  
15 equal to 2% of the tax paid by the distributor to the  
16 Department under this Act during the calendar year; however,  
17 on and after January 1, 2024, in no event shall the discount  
18 allowed to any distributor be less than \$5 in any calendar year  
19 or more than \$1,000 in any calendar year.

20 Two or more distributors that use a common means of  
21 affixing revenue tax stamps or that are owned or controlled by  
22 the same interests shall be treated as a single distributor  
23 for the purpose of computing the discount.

24 Cigarette manufacturers who are distributors under Section  
25 7(a) of this Act, and who place their cigarettes in original  
26 packages which are contained inside a sealed transparent

1 wrapper, shall be required to remit the tax which they are  
2 required to collect under this Act to the Department by  
3 remitting the amount thereof to the Department by the 5th day  
4 of each month, covering cigarettes shipped or otherwise  
5 delivered to points in Illinois to purchasers during the  
6 preceding calendar month, but a distributor need not remit to  
7 the Department the tax so collected by him from purchasers  
8 under this Act to the extent to which such distributor is  
9 required to remit the tax imposed by the Cigarette Tax Act to  
10 the Department with respect to the same cigarettes. All taxes  
11 upon cigarettes under this Act are a direct tax upon the retail  
12 consumer and shall conclusively be presumed to be precollected  
13 for the purpose of convenience and facility only. Cigarette  
14 manufacturers that are distributors licensed under Section  
15 7(a) of this Act and who place their cigarettes in original  
16 packages which are contained inside a sealed transparent  
17 wrapper, before delivering such cigarettes or causing such  
18 cigarettes to be delivered in this State to purchasers, shall  
19 evidence their obligation to collect and remit the tax due  
20 with respect to such cigarettes by imprinting language to be  
21 prescribed by the Department on each original package of such  
22 cigarettes underneath the sealed transparent outside wrapper  
23 of such original package, in such place thereon and in such  
24 manner as the Department may prescribe; provided (as stated  
25 hereinbefore) that this requirement does not apply when such  
26 distributor is required or authorized by the Cigarette Tax Act



1 to place the tax imprint provided for in the last paragraph of  
2 Section 3 of that Act underneath the sealed transparent  
3 wrapper of such original package of cigarettes. Such imprinted  
4 language shall acknowledge the manufacturer's collection and  
5 payment of or liability for the tax imposed by this Act with  
6 respect to such cigarettes.

7 The Department shall adopt the design or designs of the  
8 tax stamps and shall procure the printing of such stamps in  
9 such amounts and denominations as it deems necessary to  
10 provide for the affixation of the proper amount of tax stamps  
11 to each original package of cigarettes.

12 Where tax stamps are required, the Department may  
13 authorize distributors to affix revenue tax stamps by  
14 imprinting tax meter stamps upon original packages of  
15 cigarettes. The Department shall adopt rules and regulations  
16 relating to the imprinting of such tax meter stamps as will  
17 result in payment of the proper taxes as herein imposed. No  
18 distributor may affix revenue tax stamps to original packages  
19 of cigarettes by imprinting meter stamps thereon unless such  
20 distributor has first obtained permission from the Department  
21 to employ this method of affixation. The Department shall  
22 regulate the use of tax meters and may, to assure the proper  
23 collection of the taxes imposed by this Act, revoke or suspend  
24 the privilege, theretofore granted by the Department to any  
25 distributor, to imprint tax meter stamps upon original  
26 packages of cigarettes.

1           The tax hereby imposed and not paid pursuant to this  
2 Section shall be paid to the Department directly by any person  
3 using such cigarettes within this State, pursuant to Section  
4 12 hereof.

5           A distributor shall not affix, or cause to be affixed, any  
6 stamp or imprint to a package of cigarettes, as provided for in  
7 this Section, if the tobacco product manufacturer, as defined  
8 in Section 10 of the Tobacco Product Manufacturers' Escrow  
9 Act, that made or sold the cigarettes has failed to become a  
10 participating manufacturer, as defined in subdivision (a)(1)  
11 of Section 15 of the Tobacco Product Manufacturers' Escrow  
12 Act, or has failed to create a qualified escrow fund for any  
13 cigarettes manufactured by the tobacco product manufacturer  
14 and sold in this State or otherwise failed to bring itself into  
15 compliance with subdivision (a)(2) of Section 15 of the  
16 Tobacco Product Manufacturers' Escrow Act.

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

18           Section 40. The Hotel Operators' Occupation Tax Act is  
19 amended by changing Section 6 as follows:

20           (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

21           Sec. 6. Filing of returns and distribution of proceeds.  
22 Except as provided hereinafter in this Section, on or before  
23 the last day of each calendar month, every person engaged in  
24 the business of renting, leasing or letting rooms in a hotel in

1 this State during the preceding calendar month shall file a  
2 return with the Department, stating:

3 1. The name of the operator;

4 2. His residence address and the address of his  
5 principal place of business and the address of the  
6 principal place of business (if that is a different  
7 address) from which he engages in the business of renting,  
8 leasing or letting rooms in a hotel in this State;

9 3. Total amount of rental receipts received by him  
10 during the preceding calendar month from renting, leasing  
11 or letting rooms during such preceding calendar month;

12 4. Total amount of rental receipts received by him  
13 during the preceding calendar month from renting, leasing  
14 or letting rooms to permanent residents during such  
15 preceding calendar month;

16 5. Total amount of other exclusions from gross rental  
17 receipts allowed by this Act;

18 6. Gross rental receipts which were received by him  
19 during the preceding calendar month and upon the basis of  
20 which the tax is imposed;

21 7. The amount of tax due;

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

24 If the operator's average monthly tax liability to the  
25 Department does not exceed \$200, the Department may authorize  
26 his returns to be filed on a quarter annual basis, with the

1 return for January, February and March of a given year being  
2 due by April 30 of such year; with the return for April, May  
3 and June of a given year being due by July 31 of such year;  
4 with the return for July, August and September of a given year  
5 being due by October 31 of such year, and with the return for  
6 October, November and December of a given year being due by  
7 January 31 of the following year.

8 If the operator's average monthly tax liability to the  
9 Department does not exceed \$50, the Department may authorize  
10 his returns to be filed on an annual basis, with the return for  
11 a given year being due by January 31 of the following year.

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

15 Notwithstanding any other provision in this Act concerning  
16 the time within which an operator may file his return, in the  
17 case of any operator who ceases to engage in a kind of business  
18 which makes him responsible for filing returns under this Act,  
19 such operator shall file a final return under this Act with the  
20 Department not more than 1 month after discontinuing such  
21 business.

22 Where the same person has more than 1 business registered  
23 with the Department under separate registrations under this  
24 Act, such person shall not file each return that is due as a  
25 single return covering all such registered businesses, but  
26 shall file separate returns for each such registered business.

1           In his return, the operator shall determine the value of  
2 any consideration other than money received by him in  
3 connection with the renting, leasing or letting of rooms in  
4 the course of his business and he shall include such value in  
5 his return. Such determination shall be subject to review and  
6 revision by the Department in the manner hereinafter provided  
7 for the correction of returns.

8           Where the operator is a corporation, the return filed on  
9 behalf of such corporation shall be signed by the president,  
10 vice-president, secretary or treasurer or by the properly  
11 accredited agent of such corporation.

12           The person filing the return herein provided for shall, at  
13 the time of filing such return, pay to the Department the  
14 amount of tax herein imposed. The operator filing the return  
15 under this Section shall, at the time of filing such return,  
16 pay to the Department the amount of tax imposed by this Act  
17 less the vendor discount amount ~~a discount of 2.1% or \$25 per~~  
18 ~~calendar year, whichever is greater,~~ which is allowed to  
19 reimburse the operator for the expenses incurred in keeping  
20 records, preparing and filing returns, remitting the tax and  
21 supplying data to the Department on request. Prior to January  
22 1, 2024, the vendor discount amount shall be 2.1% or \$25 per  
23 calendar year, whichever is greater. On and after January 1,  
24 2024, the vendor discount amount shall be 2% of the proceeds  
25 collected during the calendar year; however, on and after  
26 January 1, 2024, in no event shall the discount allowed to any

1 person be less than \$5 in any calendar year or more than \$1,000  
2 in any calendar year.

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

15 Beginning February 1, 2024, each month the Department  
16 shall pay into the Working Families Fund an amount equal to any  
17 net revenue realized for the preceding month as a result of the  
18 limit on the vendor's discount of \$1,000 annually and the  
19 difference between the vendor's discount of 2% and 2.1%.

20 There shall be deposited in the Build Illinois Fund in the  
21 State Treasury for each State fiscal year 40% of the amount of  
22 total net proceeds from the tax imposed by subsection (a) of  
23 Section 3 net of any such proceeds paid into the Working  
24 Families Fund. Of the remaining 60% net of any such proceeds  
25 paid into the Working Families Fund, \$5,000,000 shall be  
26 deposited in the Illinois Sports Facilities Fund and credited

1 to the Subsidy Account each fiscal year by making monthly  
2 deposits in the amount of 1/8 of \$5,000,000 plus cumulative  
3 deficiencies in such deposits for prior months, and an  
4 additional \$8,000,000 shall be deposited in the Illinois  
5 Sports Facilities Fund and credited to the Advance Account  
6 each fiscal year by making monthly deposits in the amount of  
7 1/8 of \$8,000,000 plus any cumulative deficiencies in such  
8 deposits for prior months; provided, that for fiscal years  
9 ending after June 30, 2001, the amount to be so deposited into  
10 the Illinois Sports Facilities Fund and credited to the  
11 Advance Account each fiscal year shall be increased from  
12 \$8,000,000 to the then applicable Advance Amount and the  
13 required monthly deposits beginning with July 2001 shall be in  
14 the amount of 1/8 of the then applicable Advance Amount plus  
15 any cumulative deficiencies in those deposits for prior  
16 months. (The deposits of the additional \$8,000,000 or the then  
17 applicable Advance Amount, as applicable, during each fiscal  
18 year shall be treated as advances of funds to the Illinois  
19 Sports Facilities Authority for its corporate purposes to the  
20 extent paid to the Authority or its trustee and shall be repaid  
21 into the General Revenue Fund in the State Treasury by the  
22 State Treasurer on behalf of the Authority pursuant to Section  
23 19 of the Illinois Sports Facilities Authority Act, as  
24 amended. If in any fiscal year the full amount of the then  
25 applicable Advance Amount is not repaid into the General  
26 Revenue Fund, then the deficiency shall be paid from the

1 amount in the Local Government Distributive Fund that would  
2 otherwise be allocated to the City of Chicago under the State  
3 Revenue Sharing Act.)

4 For purposes of the foregoing paragraph, the term "Advance  
5 Amount" means, for fiscal year 2002, \$22,179,000, and for  
6 subsequent fiscal years through fiscal year 2033, 105.615% of  
7 the Advance Amount for the immediately preceding fiscal year,  
8 rounded up to the nearest \$1,000.

9 Of the remaining 60% of the amount of total net proceeds  
10 prior to August 1, 2011 from the tax imposed by subsection (a)  
11 of Section 3 after all required deposits in the Illinois  
12 Sports Facilities Fund, the amount equal to 8% of the net  
13 revenue realized from this Act plus an amount equal to 8% of  
14 the net revenue realized from any tax imposed under Section  
15 4.05 of the Chicago World's Fair-1992 Authority Act during the  
16 preceding month shall be deposited in the Local Tourism Fund  
17 each month for purposes authorized by Section 605-705 of the  
18 Department of Commerce and Economic Opportunity Law (20 ILCS  
19 605/605-705). Of the remaining 60% of the amount of total net  
20 proceeds less any such proceeds paid into the Working Families  
21 Fund beginning on August 1, 2011 from the tax imposed by  
22 subsection (a) of Section 3 after all required deposits in the  
23 Illinois Sports Facilities Fund, an amount equal to 8% of the  
24 net revenue realized from this Act plus an amount equal to 8%  
25 of the net revenue realized from any tax imposed under Section  
26 4.05 of the Chicago World's Fair-1992 Authority Act during the



1 preceding month shall be deposited as follows: 18% of such  
2 amount shall be deposited into the Chicago Travel Industry  
3 Promotion Fund for the purposes described in subsection (n) of  
4 Section 5 of the Metropolitan Pier and Exposition Authority  
5 Act and the remaining 82% of such amount shall be deposited  
6 into the Local Tourism Fund each month for purposes authorized  
7 by Section 605-705 of the Department of Commerce and Economic  
8 Opportunity Law. Beginning on August 1, 1999 and ending on  
9 July 31, 2011, an amount equal to 4.5% of the net revenue  
10 realized from the Hotel Operators' Occupation Tax Act during  
11 the preceding month shall be deposited into the International  
12 Tourism Fund for the purposes authorized in Section 605-707 of  
13 the Department of Commerce and Economic Opportunity Law.  
14 Beginning on August 1, 2011, an amount equal to 4.5% of the net  
15 revenue realized from this Act net of any such proceeds paid  
16 into the Working Families Fund during the preceding month  
17 shall be deposited as follows: 55% of such amount shall be  
18 deposited into the Chicago Travel Industry Promotion Fund for  
19 the purposes described in subsection (n) of Section 5 of the  
20 Metropolitan Pier and Exposition Authority Act and the  
21 remaining 45% of such amount deposited into the International  
22 Tourism Fund for the purposes authorized in Section 605-707 of  
23 the Department of Commerce and Economic Opportunity Law. "Net  
24 revenue realized for a month" means the revenue collected by  
25 the State under that Act during the previous month less the  
26 amount paid out during that same month as refunds to taxpayers

1 for overpayment of liability under that Act.

2 After making all these deposits, all other proceeds of the  
3 tax imposed under subsection (a) of Section 3 shall be  
4 deposited in the Tourism Promotion Fund in the State Treasury.  
5 All moneys received by the Department from the additional tax  
6 imposed under subsection (b) of Section 3 net of any such  
7 proceeds paid into the Working Families Fund shall be  
8 deposited into the Build Illinois Fund in the State Treasury.

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 operator's last State income  
16 tax return. If the total receipts of the business as reported  
17 in the State income tax return do not agree with the gross  
18 receipts reported to the Department for the same period, the  
19 operator shall attach to his annual information return a  
20 schedule showing a reconciliation of the 2 amounts and the  
21 reasons for the difference. The operator's annual information  
22 return to the Department shall also disclose pay roll  
23 information of the operator's business during the year covered  
24 by such return and any additional reasonable information which  
25 the Department deems would be helpful in determining the  
26 accuracy of the monthly, quarterly or annual tax returns by

1 such operator as hereinbefore provided for in this Section.

2 If the annual information return required by this Section  
3 is not filed when and as required the taxpayer shall be liable  
4 for a penalty in an amount determined in accordance with  
5 Section 3-4 of the Uniform Penalty and Interest Act until such  
6 return is filed as required, the penalty to be assessed and  
7 collected in the same manner as any other penalty provided for  
8 in this Act.

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

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

21 (Source: P.A. 102-16, eff. 6-17-21.)

22 Section 45. The Motor Fuel Tax Law is amended by changing  
23 Sections 2b, 6, and 6a as follows:

24 (35 ILCS 505/2b) (from Ch. 120, par. 418b)

1           Sec. 2b. Receiver's monthly return. In addition to the tax  
2 collection and reporting responsibilities imposed elsewhere in  
3 this Act, a person who is required to pay the tax imposed by  
4 Section 2a of this Act shall pay the tax to the Department by  
5 return showing all fuel purchased, acquired or received and  
6 sold, distributed or used during the preceding calendar month  
7 including losses of fuel as the result of evaporation or  
8 shrinkage due to temperature variations, and such other  
9 reasonable information as the Department may require. Losses  
10 of fuel as the result of evaporation or shrinkage due to  
11 temperature variations may not exceed 1% of the total gallons  
12 in storage at the beginning of the month, plus the receipts of  
13 gallonage during the month, minus the gallonage remaining in  
14 storage at the end of the month. Any loss reported that is in  
15 excess of this amount shall be subject to the tax imposed by  
16 Section 2a of this Law. On and after July 1, 2001, for each  
17 6-month period January through June, net losses of fuel (for  
18 each category of fuel that is required to be reported on a  
19 return) as the result of evaporation or shrinkage due to  
20 temperature variations may not exceed 1% of the total gallons  
21 in storage at the beginning of each January, plus the receipts  
22 of gallonage each January through June, minus the gallonage  
23 remaining in storage at the end of each June. On and after July  
24 1, 2001, for each 6-month period July through December, net  
25 losses of fuel (for each category of fuel that is required to  
26 be reported on a return) as the result of evaporation or

1 shrinkage due to temperature variations may not exceed 1% of  
2 the total gallons in storage at the beginning of each July,  
3 plus the receipts of gallonage each July through December,  
4 minus the gallonage remaining in storage at the end of each  
5 December. Any net loss reported that is in excess of this  
6 amount shall be subject to the tax imposed by Section 2a of  
7 this Law. For purposes of this Section, "net loss" means the  
8 number of gallons gained through temperature variations minus  
9 the number of gallons lost through temperature variations or  
10 evaporation for each of the respective 6-month periods.

11 The return shall be prescribed by the Department and shall  
12 be filed between the 1st and 20th days of each calendar month.  
13 The Department may, in its discretion, combine the returns  
14 filed under this Section, Section 5, and Section 5a of this  
15 Act. The return must be accompanied by appropriate  
16 computer-generated magnetic media supporting schedule data in  
17 the format required by the Department, unless, as provided by  
18 rule, the Department grants an exception upon petition of a  
19 taxpayer. If the return is filed timely, the seller shall take  
20 a discount ~~of 2% through June 30, 2003 and 1.75% thereafter~~  
21 which is allowed to reimburse the seller for the expenses  
22 incurred in keeping records, preparing and filing returns,  
23 collecting and remitting the tax and supplying data to the  
24 Department on request. Prior to January 1, 2024, the vendor  
25 discount amount shall be 1.75%. On and after January 1, 2024,  
26 the vendor discount amount shall be 2% of the proceeds

1 collected during the calendar year; however, on and after  
2 January 1, 2024, in no event shall the discount allowed to any  
3 person be less than \$5 in any calendar year or more than \$1,000  
4 in any calendar year. The discount, however, shall be  
5 applicable only to the amount of payment which accompanies a  
6 return that is filed timely in accordance with this Section.  
7 The discount under this Section is not allowed for taxes paid  
8 on aviation fuel that are subject to the revenue use  
9 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133.

10 Beginning on January 1, 2020 and ending with returns due  
11 on January 20, 2021, each person who is required to pay the tax  
12 imposed under Section 2a of this Act on aviation fuel sold or  
13 used in this State during the preceding calendar month shall,  
14 instead of reporting and paying tax on aviation fuel as  
15 otherwise required by this Section, report and pay such tax on  
16 a separate aviation fuel tax return or a separate line on the  
17 return. The requirements related to the return shall be as  
18 otherwise provided in this Section. Notwithstanding any other  
19 provisions of this Act to the contrary, a person required to  
20 pay the tax imposed by Section 2a of this Act on aviation fuel  
21 shall file all aviation fuel tax returns and shall make all  
22 aviation fuel tax payments by electronic means in the manner  
23 and form required by the Department. For purposes of this Law,  
24 "aviation fuel" means jet fuel and aviation gasoline.

25 If any payment provided for in this Section exceeds the  
26 receiver's liabilities under this Act, as shown on an original

1 return, the Department may authorize the receiver to credit  
2 such excess payment against liability subsequently to be  
3 remitted to the Department under this Act, in accordance with  
4 reasonable rules adopted by the Department. If the Department  
5 subsequently determines that all or any part of the credit  
6 taken was not actually due to the receiver, the receiver's  
7 discount shall be reduced by an amount equal to the difference  
8 between the discount as applied to the credit taken and that  
9 actually due, and that receiver shall be liable for penalties  
10 and interest on such difference.

11 (Source: P.A. 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19;  
12 101-604, eff. 12-13-19.)

13 (35 ILCS 505/6) (from Ch. 120, par. 422)

14 Sec. 6. Collection of tax; distributors. A distributor who  
15 sells or distributes any motor fuel, which he is required by  
16 Section 5 to report to the Department when filing a return,  
17 shall (except as hereinafter provided) collect at the time of  
18 such sale and distribution, the amount of tax imposed under  
19 this Act on all such motor fuel sold and distributed, and at  
20 the time of making a return, the distributor shall pay to the  
21 Department the amount so collected less a discount ~~of 2%~~  
22 ~~through June 30, 2003 and 1.75% thereafter~~ which is allowed to  
23 reimburse the distributor for the expenses incurred in keeping  
24 records, preparing and filing returns, collecting and  
25 remitting the tax and supplying data to the Department on

1 request, and shall also pay to the Department an amount equal  
2 to the amount that would be collectible as a tax in the event  
3 of a sale thereof on all such motor fuel used by said  
4 distributor during the period covered by the return. Prior to  
5 July 1, 2003, the discount amount shall be 2%. From July 1,  
6 2003 through December 31, 2023, the discount amount shall be  
7 1.75%. On and after January 1, 2024, the discount amount shall  
8 be 2% of the proceeds collected during the calendar year;  
9 however, on and after January 1, 2024, in no event shall the  
10 discount allowed to any distributor be less than \$5 in any  
11 calendar year or more than \$1,000 in any calendar year.  
12 However, no payment shall be made based upon dyed diesel fuel  
13 used by the distributor for non-highway purposes. The discount  
14 shall only be applicable to the amount of tax payment which  
15 accompanies a return which is filed timely in accordance with  
16 Section 5 of this Act. In each subsequent sale of motor fuel on  
17 which the amount of tax imposed under this Act has been  
18 collected as provided in this Section, the amount so collected  
19 shall be added to the selling price, so that the amount of tax  
20 is paid ultimately by the user of the motor fuel. However, no  
21 collection or payment shall be made in the case of the sale or  
22 use of any motor fuel to the extent to which such sale or use  
23 of motor fuel may not, under the constitution and statutes of  
24 the United States, be made the subject of taxation by this  
25 State. A person whose license to act as a distributor of fuel  
26 has been revoked shall, at the time of making a return, also



1 pay to the Department an amount equal to the amount that would  
2 be collectible as a tax in the event of a sale thereof on all  
3 motor fuel, which he is required by the second paragraph of  
4 Section 5 to report to the Department in making a return, and  
5 which he had on hand on the date on which the license was  
6 revoked, and with respect to which no tax had been previously  
7 paid under this Act.

8 A distributor may make tax free sales of motor fuel, with  
9 respect to which he is otherwise required to collect the tax,  
10 only as specified in the following items 1 through 7.

11 1. When the sale is made to a person holding a valid  
12 unrevoked license as a distributor, by making a specific  
13 notation thereof on invoices or sales slip covering each  
14 sale.

15 2. When the sale is made with delivery to a purchaser  
16 outside of this State.

17 3. When the sale is made to the Federal Government or  
18 its instrumentalities.

19 4. When the sale is made to a municipal corporation  
20 owning and operating a local transportation system for  
21 public service in this State when an official certificate  
22 of exemption is obtained in lieu of the tax.

23 5. When the sale is made to a privately owned public  
24 utility owning and operating 2 axle vehicles designed and  
25 used for transporting more than 7 passengers, which  
26 vehicles are used as common carriers in general

1 transportation of passengers, are not devoted to any  
2 specialized purpose and are operated entirely within the  
3 territorial limits of a single municipality or of any  
4 group of contiguous municipalities, or in a close radius  
5 thereof, and the operations of which are subject to the  
6 regulations of the Illinois Commerce Commission, when an  
7 official certificate of exemption is obtained in lieu of  
8 the tax.

9 6. When a sale of special fuel is made to a person  
10 holding a valid, unrevoked license as a supplier, by  
11 making a specific notation thereof on the invoice or sales  
12 slip covering each such sale.

13 7. When a sale of dyed diesel fuel is made by the  
14 licensed distributor to the end user of the fuel who is not  
15 a licensed distributor or a licensed supplier for  
16 non-highway purposes and the fuel is (i) delivered from a  
17 vehicle designed for the specific purpose of such sales  
18 and delivered directly into a stationary bulk storage tank  
19 that displays the notice required by Section 4f of this  
20 Act, (ii) delivered from a vehicle designed for the  
21 specific purpose of such sales and delivered directly into  
22 the fuel supply tanks of non-highway vehicles that are not  
23 required to be registered for highway use, or (iii)  
24 dispensed from a dyed diesel fuel dispensing facility that  
25 has withdrawal facilities that are not readily accessible  
26 to and are not capable of dispensing dyed diesel fuel into

1 the fuel supply tank of a motor vehicle.

2 A specific notation is required on the invoice or  
3 sales slip covering such sales, and any supporting  
4 documentation that may be required by the Department must  
5 be obtained by the distributor. The distributor shall  
6 obtain and keep the supporting documentation in such form  
7 as the Department may require by rule.

8 For purposes of this item 7, a dyed diesel fuel  
9 dispensing facility is considered to have withdrawal  
10 facilities that are "not readily accessible to and not  
11 capable of dispensing dyed diesel fuel into the fuel  
12 supply tank of a motor vehicle" only if the dyed diesel  
13 fuel is delivered from: (i) a dispenser hose that is short  
14 enough so that it will not reach the fuel supply tank of a  
15 motor vehicle or (ii) a dispenser that is enclosed by a  
16 fence or other physical barrier so that a vehicle cannot  
17 pull alongside the dispenser to permit fueling.

18 8. (Blank).

19 All special fuel sold or used for non-highway purposes  
20 must have a dye added in accordance with Section 4d of this  
21 Law.

22 All suits or other proceedings brought for the purpose of  
23 recovering any taxes, interest or penalties due the State of  
24 Illinois under this Act may be maintained in the name of the  
25 Department.

26 (Source: P.A. 102-1019, eff. 5-27-22.)

1 (35 ILCS 505/6a) (from Ch. 120, par. 422a)

2 Sec. 6a. Collection of tax; suppliers. A supplier, other  
3 than a licensed distributor, who sells or distributes any  
4 special fuel, which he is required by Section 5a to report to  
5 the Department when filing a return, shall (except as  
6 hereinafter provided) collect at the time of such sale and  
7 distribution, the amount of tax imposed under this Act on all  
8 such special fuel sold and distributed, and at the time of  
9 making a return, the supplier shall pay to the Department the  
10 amount so collected less a discount ~~of 2% through June 30, 2003~~  
11 ~~and 1.75% thereafter~~ which is allowed to reimburse the  
12 supplier for the expenses incurred in keeping records,  
13 preparing and filing returns, collecting and remitting the tax  
14 and supplying data to the Department on request, and shall  
15 also pay to the Department an amount equal to the amount that  
16 would be collectible as a tax in the event of a sale thereof on  
17 all such special fuel used by said supplier during the period  
18 covered by the return. Prior to July 1, 2003, the discount  
19 amount shall be 2%. From July 1, 2003 through December 31,  
20 2023, the discount amount shall be 1.75%. On and after January  
21 1, 2024, the discount amount shall be 2% of the proceeds  
22 collected during the calendar year; however, on and after  
23 January 1, 2024, in no event shall the discount allowed to any  
24 distributor be less than \$5 in any calendar year or more than  
25 \$1,000 in any calendar year. However, no payment shall be made

1 based upon dyed diesel fuel used by said supplier for  
2 non-highway purposes. The discount shall only be applicable to  
3 the amount of tax payment which accompanies a return which is  
4 filed timely in accordance with Section 5(a) of this Act. In  
5 each subsequent sale of special fuel on which the amount of tax  
6 imposed under this Act has been collected as provided in this  
7 Section, the amount so collected shall be added to the selling  
8 price, so that the amount of tax is paid ultimately by the user  
9 of the special fuel. However, no collection or payment shall  
10 be made in the case of the sale or use of any special fuel to  
11 the extent to which such sale or use of motor fuel may not,  
12 under the Constitution and statutes of the United States, be  
13 made the subject of taxation by this State.

14 A person whose license to act as supplier of special fuel  
15 has been revoked shall, at the time of making a return, also  
16 pay to the Department an amount equal to the amount that would  
17 be collectible as a tax in the event of a sale thereof on all  
18 special fuel, which he is required by the 1st paragraph of  
19 Section 5a to report to the Department in making a return.

20 A supplier may make tax-free sales of special fuel, with  
21 respect to which he is otherwise required to collect the tax,  
22 only as specified in the following items 1 through 7.

23 1. When the sale is made to the federal government or  
24 its instrumentalities.

25 2. When the sale is made to a municipal corporation  
26 owning and operating a local transportation system for

1 public service in this State when an official certificate  
2 of exemption is obtained in lieu of the tax.

3 3. When the sale is made to a privately owned public  
4 utility owning and operating 2 axle vehicles designed and  
5 used for transporting more than 7 passengers, which  
6 vehicles are used as common carriers in general  
7 transportation of passengers, are not devoted to any  
8 specialized purpose and are operated entirely within the  
9 territorial limits of a single municipality or of any  
10 group of contiguous municipalities, or in a close radius  
11 thereof, and the operations of which are subject to the  
12 regulations of the Illinois Commerce Commission, when an  
13 official certificate of exemption is obtained in lieu of  
14 the tax.

15 4. When a sale is made to a person holding a valid  
16 unrevoked license as a supplier or a distributor by making  
17 a specific notation thereof on invoice or sales slip  
18 covering each such sale.

19 5. When a sale of dyed diesel fuel is made by the  
20 licensed supplier to the end user of the fuel who is not a  
21 licensed distributor or licensed supplier for non-highway  
22 purposes and the fuel is (i) delivered from a vehicle  
23 designed for the specific purpose of such sales and  
24 delivered directly into a stationary bulk storage tank  
25 that displays the notice required by Section 4f of this  
26 Act, (ii) delivered from a vehicle designed for the

1 specific purpose of such sales and delivered directly into  
2 the fuel supply tanks of non-highway vehicles that are not  
3 required to be registered for highway use, or (iii)  
4 dispensed from a dyed diesel fuel dispensing facility that  
5 has withdrawal facilities that are not readily accessible  
6 to and are not capable of dispensing dyed diesel fuel into  
7 the fuel supply tank of a motor vehicle.

8 A specific notation is required on the invoice or  
9 sales slip covering such sales, and any supporting  
10 documentation that may be required by the Department must  
11 be obtained by the supplier. The supplier shall obtain and  
12 keep the supporting documentation in such form as the  
13 Department may require by rule.

14 For purposes of this item 5, a dyed diesel fuel  
15 dispensing facility is considered to have withdrawal  
16 facilities that are "not readily accessible to and not  
17 capable of dispensing dyed diesel fuel into the fuel  
18 supply tank of a motor vehicle" only if the dyed diesel  
19 fuel is delivered from: (i) a dispenser hose that is short  
20 enough so that it will not reach the fuel supply tank of a  
21 motor vehicle or (ii) a dispenser that is enclosed by a  
22 fence or other physical barrier so that a vehicle cannot  
23 pull alongside the dispenser to permit fueling.

24 6. (Blank).

25 7. When a sale of special fuel is made to a person  
26 where delivery is made outside of this State.

1 All special fuel sold or used for non-highway purposes  
2 must have a dye added in accordance with Section 4d of this  
3 Law.

4 All suits or other proceedings brought for the purpose of  
5 recovering any taxes, interest or penalties due the State of  
6 Illinois under this Act may be maintained in the name of the  
7 Department.

8 (Source: P.A. 102-1019, eff. 5-27-22.)

9 Section 50. The Telecommunications Excise Tax Act is  
10 amended by changing Section 6 as follows:

11 (35 ILCS 630/6) (from Ch. 120, par. 2006)

12 Sec. 6. Returns; payments. Except as provided hereinafter  
13 in this Section, on or before the last day of each month, each  
14 retailer maintaining a place of business in this State shall  
15 make a return to the Department for the preceding calendar  
16 month, stating:

17 1. His name;

18 2. The address of his principal place of business, or  
19 the address of the principal place of business (if that is  
20 a different address) from which he engages in the business  
21 of transmitting telecommunications;

22 3. Total amount of gross charges billed by him during  
23 the preceding calendar month for providing  
24 telecommunications during such calendar month;



1           4. Total amount received by him during the preceding  
2           calendar month on credit extended;

3           5. Deductions allowed by law;

4           6. Gross charges which were billed by him during the  
5           preceding calendar month and upon the basis of which the  
6           tax is imposed;

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

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

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

20          If the retailer's average monthly tax billings due to the  
21          Department under this Act and the Simplified Municipal  
22          Telecommunications Tax Act do not exceed \$1,000, the  
23          Department may authorize his returns to be filed on a quarter  
24          annual basis, with the return for January, February and March  
25          of a given year being due by April 30 of such year; with the  
26          return for April, May and June of a given year being due by

1 July 31st of such year; with the return for July, August and  
2 September of a given year being due by October 31st of such  
3 year; and with the return of October, November and December of  
4 a given year being due by January 31st of the following year.

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

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

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

25 Each retailer whose average monthly liability to the  
26 Department under this Article and the Simplified Municipal

1 Telecommunications Tax Act was \$25,000 or more during the  
2 preceding calendar year, excluding the month of highest  
3 liability and the month of lowest liability in such calendar  
4 year, and who is not operated by a unit of local government,  
5 shall make estimated payments to the Department on or before  
6 the 7th, 15th, 22nd and last day of the month during which tax  
7 collection liability to the Department is incurred in an  
8 amount not less than the lower of either 22.5% of the  
9 retailer's actual tax collections for the month or 25% of the  
10 retailer's actual tax collections for the same calendar month  
11 of the preceding year. The amount of such quarter monthly  
12 payments shall be credited against the final liability of the  
13 retailer's return for that month. Any outstanding credit,  
14 approved by the Department, arising from the retailer's  
15 overpayment of its final liability for any month may be  
16 applied to reduce the amount of any subsequent quarter monthly  
17 payment or credited against the final liability of the  
18 retailer's return for any subsequent month. If any quarter  
19 monthly payment is not paid at the time or in the amount  
20 required by this Section, the retailer shall be liable for  
21 penalty and interest on the difference between the minimum  
22 amount due as a payment and the amount of such payment actually  
23 and timely paid, except insofar as the retailer has previously  
24 made payments for that month to the Department in excess of the  
25 minimum payments previously due.

26 The retailer making the return herein provided for shall,

1 at the time of making such return, pay to the Department the  
2 amount of tax herein imposed, less a discount of 1% prior to  
3 January 1, 2024 and 2% on and after January 1, 2024 which is  
4 allowed to reimburse the retailer for the expenses incurred in  
5 keeping records, billing the customer, preparing and filing  
6 returns, remitting the tax, and supplying data to the  
7 Department upon request. No discount may be claimed by a  
8 retailer on returns not timely filed and for taxes not timely  
9 remitted. On and after January 1, 2024, in no event shall the  
10 discount allowed to any retailer be more than \$1,000 in any  
11 calendar year.

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

24 Beginning February 1, 2024, each month the Department  
25 shall pay into the Working Families Fund an amount equal to any  
26 net revenue realized for the preceding month as a result of the

1 limit on the vendor's discount of \$1,000 annually, net of the  
2 difference between 1% and the vendor's discount of 2%.

3 On and after the effective date of this Article of 1985, of  
4 the moneys received by the Department of Revenue pursuant to  
5 this Article, other than moneys received pursuant to the  
6 additional taxes imposed by Public Act 90-548 and net of any  
7 amount paid into the Working Families Fund:

8 (1) \$1,000,000 shall be paid each month into the  
9 Common School Fund;

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

21 (3) the remainder shall be deposited into the General  
22 Revenue Fund.

23 On and after February 1, 1998, however, of the moneys  
24 received by the Department of Revenue pursuant to the  
25 additional taxes imposed by Public Act 90-548 net of any  
26 amount paid into the Working Families Fund, one-half shall be

1 deposited into the School Infrastructure Fund and one-half  
2 shall be deposited into the Common School Fund. On and after  
3 the effective date of this amendatory Act of the 91st General  
4 Assembly, if in any fiscal year the total of the moneys  
5 deposited into the School Infrastructure Fund under this Act  
6 is less than the total of the moneys deposited into that Fund  
7 from the additional taxes imposed by Public Act 90-548 during  
8 fiscal year 1999, then, as soon as possible after the close of  
9 the fiscal year, the Comptroller shall order transferred and  
10 the Treasurer shall transfer from the General Revenue Fund to  
11 the School Infrastructure Fund an amount equal to the  
12 difference between the fiscal year total deposits and the  
13 total amount deposited into the Fund in fiscal year 1999.

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

15 Section 55. The Liquor Control Act of 1934 is amended by  
16 changing Sections 8-1 and 8-2 as follows:

17 (235 ILCS 5/8-1)

18 Sec. 8-1. A tax is imposed upon the privilege of engaging  
19 in business as a manufacturer or as an importing distributor  
20 of alcoholic liquor other than beer at the rate of \$0.185 per  
21 gallon until September 1, 2009 and \$0.231 per gallon beginning  
22 September 1, 2009 for cider containing not less than 0.5%  
23 alcohol by volume nor more than 7% alcohol by volume, \$0.73 per  
24 gallon until September 1, 2009 and \$1.39 per gallon beginning

1 September 1, 2009 for wine other than cider containing less  
2 than 7% alcohol by volume, and \$4.50 per gallon until  
3 September 1, 2009 and \$8.55 per gallon beginning September 1,  
4 2009 on alcohol and spirits manufactured and sold or used by  
5 such manufacturer, or as agent for any other person, or sold or  
6 used by such importing distributor, or as agent for any other  
7 person. A tax is imposed upon the privilege of engaging in  
8 business as a manufacturer of beer or as an importing  
9 distributor of beer at the rate of \$0.185 per gallon until  
10 September 1, 2009 and \$0.231 per gallon beginning September 1,  
11 2009 on all beer, regardless of alcohol by volume,  
12 manufactured and sold or used by such manufacturer, or as  
13 agent for any other person, or sold or used by such importing  
14 distributor, or as agent for any other person. Any brewer  
15 manufacturing beer in this State shall be entitled to and  
16 given a credit or refund of 75% of the tax imposed on each  
17 gallon of beer up to 4.9 million gallons per year in any given  
18 calendar year for tax paid or payable on beer produced and sold  
19 in the State of Illinois.

20 For purposes of this Section, "beer" means beer, ale,  
21 porter, stout, and other similar fermented beverages of any  
22 name or description containing one-half of one percent or more  
23 of alcohol by volume, brewed or produced from malt, wholly or  
24 in part, or from any substitute for malt.

25 For the purpose of this Section, "cider" means any  
26 alcoholic beverage obtained by the alcohol fermentation of the

1 juice of apples or pears including, but not limited to,  
2 flavored, sparkling, or carbonated cider.

3 The credit or refund created by this Act shall apply to all  
4 beer taxes in the calendar years 1982 through 1986.

5 The increases made by this amendatory Act of the 91st  
6 General Assembly in the rates of taxes imposed under this  
7 Section shall apply beginning on July 1, 1999.

8 A tax at the rate of 1¢ per gallon on beer and 48¢ per  
9 gallon on alcohol and spirits is also imposed upon the  
10 privilege of engaging in business as a retailer or as a  
11 distributor who is not also an importing distributor with  
12 respect to all beer and all alcohol and spirits owned or  
13 possessed by such retailer or distributor when this amendatory  
14 Act of 1969 becomes effective, and with respect to which the  
15 additional tax imposed by this amendatory Act upon  
16 manufacturers and importing distributors does not apply.  
17 Retailers and distributors who are subject to the additional  
18 tax imposed by this paragraph of this Section shall be  
19 required to inventory such alcoholic liquor and to pay this  
20 additional tax in a manner prescribed by the Department.

21 The provisions of this Section shall be construed to apply  
22 to any importing distributor engaging in business in this  
23 State, whether licensed or not.

24 However, such tax is not imposed upon any such business as  
25 to any alcoholic liquor shipped outside Illinois by an  
26 Illinois licensed manufacturer or importing distributor, nor



1 as to any alcoholic liquor delivered in Illinois by an  
2 Illinois licensed manufacturer or importing distributor to a  
3 purchaser for immediate transportation by the purchaser to  
4 another state into which the purchaser has a legal right,  
5 under the laws of such state, to import such alcoholic liquor,  
6 nor as to any alcoholic liquor other than beer sold by one  
7 Illinois licensed manufacturer or importing distributor to  
8 another Illinois licensed manufacturer or importing  
9 distributor to the extent to which the sale of alcoholic  
10 liquor other than beer by one Illinois licensed manufacturer  
11 or importing distributor to another Illinois licensed  
12 manufacturer or importing distributor is authorized by the  
13 licensing provisions of this Act, nor to alcoholic liquor  
14 whether manufactured in or imported into this State when sold  
15 to a "non-beverage user" licensed by the State for use in the  
16 manufacture of any of the following when they are unfit for  
17 beverage purposes:

18 Patent and proprietary medicines and medicinal,  
19 antiseptic, culinary and toilet preparations;

20 Flavoring extracts and syrups and food products;

21 Scientific, industrial and chemical products, excepting  
22 denatured alcohol;

23 Or for scientific, chemical, experimental or mechanical  
24 purposes;

25 Nor is the tax imposed upon the privilege of engaging in  
26 any business in interstate commerce or otherwise, which

1 business may not, under the Constitution and Statutes of the  
2 United States, be made the subject of taxation by this State.

3 The tax herein imposed shall be in addition to all other  
4 occupation or privilege taxes imposed by the State of Illinois  
5 or political subdivision thereof.

6 If any alcoholic liquor manufactured in or imported into  
7 this State is sold to a licensed manufacturer or importing  
8 distributor by a licensed manufacturer or importing  
9 distributor to be used solely as an ingredient in the  
10 manufacture of any beverage for human consumption, the tax  
11 imposed upon such purchasing manufacturer or importing  
12 distributor shall be reduced by the amount of the taxes which  
13 have been paid by the selling manufacturer or importing  
14 distributor under this Act as to such alcoholic liquor so used  
15 to the Department of Revenue.

16 If any person received any alcoholic liquors from a  
17 manufacturer or importing distributor, with respect to which  
18 alcoholic liquors no tax is imposed under this Article, and  
19 such alcoholic liquor shall thereafter be disposed of in such  
20 manner or under such circumstances as may cause the same to  
21 become the base for the tax imposed by this Article, such  
22 person shall make the same reports and returns, pay the same  
23 taxes and be subject to all other provisions of this Article  
24 relating to manufacturers and importing distributors.

25 Nothing in this Article shall be construed to require the  
26 payment to the Department of the taxes imposed by this Article

1 more than once with respect to any quantity of alcoholic  
2 liquor sold or used within this State.

3 No tax is imposed by this Act on sales of alcoholic liquor  
4 by Illinois licensed foreign importers to Illinois licensed  
5 importing distributors.

6 Beginning February 1, 2024, each month the Department  
7 shall pay into the Working Families Fund an amount equal to any  
8 net proceeds for the preceding month as a result of changes in  
9 this amendatory Act of the 103rd General Assembly to the  
10 discount allowed to distributors under Section 8-2 this Act.

11 All of the proceeds of the additional tax imposed by Public Act  
12 96-34 net of any portion paid into the Working Families Fund  
13 shall be deposited by the Department into the Capital Projects  
14 Fund. The remainder of the tax imposed by this Act shall be  
15 deposited by the Department into the General Revenue Fund.

16 A manufacturer of beer that imports or transfers beer into  
17 this State must comply with the provisions of this Section  
18 with regard to the beer imported into this State.

19 The provisions of this Section 8-1 are severable under  
20 Section 1.31 of the Statute on Statutes.

21 (Source: P.A. 100-885, eff. 8-14-18; 101-16, eff. 6-14-19.)

22 (235 ILCS 5/8-2) (from Ch. 43, par. 159)

23 Sec. 8-2. Payments; reports. It is the duty of each  
24 manufacturer with respect to alcoholic liquor produced or  
25 imported by such manufacturer, or purchased tax-free by such

1 manufacturer from another manufacturer or importing  
2 distributor, and of each importing distributor as to alcoholic  
3 liquor purchased by such importing distributor from foreign  
4 importers or from anyone from any point in the United States  
5 outside of this State or purchased tax-free from another  
6 manufacturer or importing distributor, to pay the tax imposed  
7 by Section 8-1 to the Department of Revenue on or before the  
8 15th day of the calendar month following the calendar month in  
9 which such alcoholic liquor is sold or used by such  
10 manufacturer or by such importing distributor other than in an  
11 authorized tax-free manner or to pay that tax electronically  
12 as provided in this Section.

13 Each manufacturer and each importing distributor shall  
14 make payment under one of the following methods: (1) on or  
15 before the 15th day of each calendar month, file in person or  
16 by United States first-class mail, postage pre-paid, with the  
17 Department of Revenue, on forms prescribed and furnished by  
18 the Department, a report in writing in such form as may be  
19 required by the Department in order to compute, and assure the  
20 accuracy of, the tax due on all taxable sales and uses of  
21 alcoholic liquor occurring during the preceding month. Payment  
22 of the tax in the amount disclosed by the report shall  
23 accompany the report or, (2) on or before the 15th day of each  
24 calendar month, electronically file with the Department of  
25 Revenue, on forms prescribed and furnished by the Department,  
26 an electronic report in such form as may be required by the

1 Department in order to compute, and assure the accuracy of,  
2 the tax due on all taxable sales and uses of alcoholic liquor  
3 occurring during the preceding month. An electronic payment of  
4 the tax in the amount disclosed by the report shall accompany  
5 the report. A manufacturer or distributor who files an  
6 electronic report and electronically pays the tax imposed  
7 pursuant to Section 8-1 to the Department of Revenue on or  
8 before the 15th day of the calendar month following the  
9 calendar month in which such alcoholic liquor is sold or used  
10 by that manufacturer or importing distributor other than in an  
11 authorized tax-free manner shall pay to the Department the  
12 amount of the tax imposed pursuant to Section 8-1, less a  
13 discount which is allowed to reimburse the manufacturer or  
14 importing distributor for the expenses incurred in keeping and  
15 maintaining records, preparing and filing the electronic  
16 returns, remitting the tax, and supplying data to the  
17 Department upon request.

18 The discount shall be in an amount as follows:

19 (1) For original returns due on or after January 1,  
20 2003 through September 30, 2003, the discount shall be  
21 1.75% or \$1,250 per return, whichever is less;

22 (2) For original returns due on or after October 1,  
23 2003 through September 30, 2004, the discount shall be 2%  
24 or \$3,000 per return, whichever is less; ~~and~~

25 (3) For original returns due on or after October 1,  
26 2004, the discount shall be 2% or \$2,000 per return,

1           whichever is less; ~~and~~

2           (4) For original returns due on or after January 1,  
3           2024, 2% of the proceeds collected during the calendar  
4           year; however, on and after January 1, 2024, in no event  
5           shall the discount allowed to any manufacturer or  
6           distributor be less than \$5 in any calendar year or more  
7           than \$1,000 in any calendar year.

8           The Department may, if it deems it necessary in order to  
9           insure the payment of the tax imposed by this Article, require  
10          returns to be made more frequently than and covering periods  
11          of less than a month. Such return shall contain such further  
12          information as the Department may reasonably require.

13          It shall be presumed that all alcoholic liquors acquired  
14          or made by any importing distributor or manufacturer have been  
15          sold or used by him in this State and are the basis for the tax  
16          imposed by this Article unless proven, to the satisfaction of  
17          the Department, that such alcoholic liquors are (1) still in  
18          the possession of such importing distributor or manufacturer,  
19          or (2) prior to the termination of possession have been lost by  
20          theft or through unintentional destruction, or (3) that such  
21          alcoholic liquors are otherwise exempt from taxation under  
22          this Act.

23          If any payment provided for in this Section exceeds the  
24          manufacturer's or importing distributor's liabilities under  
25          this Act, as shown on an original report, the manufacturer or  
26          importing distributor may credit such excess payment against

1 liability subsequently to be remitted to the Department under  
2 this Act, in accordance with reasonable rules adopted by the  
3 Department. If the Department subsequently determines that all  
4 or any part of the credit taken was not actually due to the  
5 manufacturer or importing distributor, the manufacturer's or  
6 importing distributor's discount shall be reduced by an amount  
7 equal to the difference between the discount as applied to the  
8 credit taken and that actually due, and the manufacturer or  
9 importing distributor shall be liable for penalties and  
10 interest on such difference.

11 The Department may require any foreign importer to file  
12 monthly information returns, by the 15th day of the month  
13 following the month which any such return covers, if the  
14 Department determines this to be necessary to the proper  
15 performance of the Department's functions and duties under  
16 this Act. Such return shall contain such information as the  
17 Department may reasonably require.

18 Every manufacturer and importing distributor, except for a  
19 manufacturer or importing distributor that in the preceding  
20 year had less than \$50,000 of tax liability under this  
21 Article, shall also file, with the Department, a bond in an  
22 amount not less than \$1,000 and not to exceed \$100,000 on a  
23 form to be approved by, and with a surety or sureties  
24 satisfactory to, the Department. Such bond shall be  
25 conditioned upon the manufacturer or importing distributor  
26 paying to the Department all monies becoming due from such

1 manufacturer or importing distributor under this Article. The  
2 Department shall fix the penalty of such bond in each case,  
3 taking into consideration the amount of alcoholic liquor  
4 expected to be sold and used by such manufacturer or importing  
5 distributor, and the penalty fixed by the Department shall be  
6 sufficient, in the Department's opinion, to protect the State  
7 of Illinois against failure to pay any amount due under this  
8 Article, but the amount of the penalty fixed by the Department  
9 shall not exceed twice the amount of tax liability of a monthly  
10 return, nor shall the amount of such penalty be less than  
11 \$1,000. The Department shall notify the State Commission of  
12 the Department's approval or disapproval of any such  
13 manufacturer's or importing distributor's bond, or of the  
14 termination or cancellation of any such bond, or of the  
15 Department's direction to a manufacturer or importing  
16 distributor that he must file additional bond in order to  
17 comply with this Section. The Commission shall not issue a  
18 license to any applicant for a manufacturer's or importing  
19 distributor's license unless the Commission has received a  
20 notification from the Department showing that such applicant  
21 has filed a satisfactory bond with the Department hereunder  
22 and that such bond has been approved by the Department.  
23 Failure by any licensed manufacturer or importing distributor  
24 to keep a satisfactory bond in effect with the Department or to  
25 furnish additional bond to the Department, when required  
26 hereunder by the Department to do so, shall be grounds for the



1 revocation or suspension of such manufacturer's or importing  
2 distributor's license by the Commission. If a manufacturer or  
3 importing distributor fails to pay any amount due under this  
4 Article, his bond with the Department shall be deemed  
5 forfeited, and the Department may institute a suit in its own  
6 name on such bond.

7 After notice and opportunity for a hearing the State  
8 Commission may revoke or suspend the license of any  
9 manufacturer or importing distributor who fails to comply with  
10 the provisions of this Section. Notice of such hearing and the  
11 time and place thereof shall be in writing and shall contain a  
12 statement of the charges against the licensee. Such notice may  
13 be given by United States registered or certified mail with  
14 return receipt requested, addressed to the person concerned at  
15 his last known address and shall be given not less than 7 days  
16 prior to the date fixed for the hearing. An order revoking or  
17 suspending a license under the provisions of this Section may  
18 be reviewed in the manner provided in Section 7-10 of this Act.  
19 No new license shall be granted to a person whose license has  
20 been revoked for a violation of this Section or, in case of  
21 suspension, shall such suspension be terminated until he has  
22 paid to the Department all taxes and penalties which he owes  
23 the State under the provisions of this Act.

24 Every manufacturer or importing distributor who has, as  
25 verified by the Department, continuously complied with the  
26 conditions of the bond under this Act for a period of 2 years

1 shall be considered to be a prior continuous compliance  
2 taxpayer. In determining the consecutive period of time for  
3 qualification as a prior continuous compliance taxpayer, any  
4 consecutive period of time of qualifying compliance  
5 immediately prior to the effective date of this amendatory Act  
6 of 1987 shall be credited to any manufacturer or importing  
7 distributor.

8 A manufacturer or importing distributor that is a prior  
9 continuous compliance taxpayer under this Section and becomes  
10 a successor as the result of an acquisition, merger, or  
11 consolidation of a manufacturer or importing distributor shall  
12 be deemed to be a prior continuous compliance taxpayer with  
13 respect to the acquired, merged, or consolidated entity.

14 Every prior continuous compliance taxpayer shall be exempt  
15 from the bond requirements of this Act until the Department  
16 has determined the taxpayer to be delinquent in the filing of  
17 any return or deficient in the payment of any tax under this  
18 Act. Any taxpayer who fails to pay an admitted or established  
19 liability under this Act may also be required to post bond or  
20 other acceptable security with the Department guaranteeing the  
21 payment of such admitted or established liability.

22 The Department shall discharge any surety and shall  
23 release and return any bond or security deposit assigned,  
24 pledged or otherwise provided to it by a taxpayer under this  
25 Section within 30 days after: (1) such taxpayer becomes a  
26 prior continuous compliance taxpayer; or (2) such taxpayer has

1       ceased to collect receipts on which he is required to remit tax  
2       to the Department, has filed a final tax return, and has paid  
3       to the Department an amount sufficient to discharge his  
4       remaining tax liability as determined by the Department under  
5       this Act.

6       (Source: P.A. 100-1171, eff. 1-4-19; 101-37, eff. 7-3-19.)

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