



## 93RD GENERAL ASSEMBLY

### State of Illinois

### 2003 and 2004

Introduced 02/09/04, by Jim Sacia

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Use Tax Act and the Retailers' Occupation Tax Act. Provides that a transaction reporting return for an item that must be titled or registered that is transmitted by mail by the retailer and postmarked not later than 20 days after the date of delivery of the item that is being sold shall be deemed to have been filed in accordance with the 20-day deadline for filing transaction returns with the Department of Revenue. Effective immediately.

LRB093 19871 SJM 45614 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning taxes.

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

4 Section 5. The Use Tax Act is amended by changing Section 9  
5 as follows:

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

27 Where such tangible personal property is sold under a  
28 conditional sales contract, or under any other form of sale  
29 wherein the payment of the principal sum, or a part thereof, is  
30 extended beyond the close of the period for which the return is  
31 filed, the retailer, in collecting the tax (except as to motor  
32 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State), may collect for  
2 each tax return period, only the tax applicable to that part of  
3 the selling price actually received during such tax return  
4 period.

5 Except as provided in this Section, on or before the  
6 twentieth day of each calendar month, such retailer shall file  
7 a return for the preceding calendar month. Such return shall be  
8 filed on forms prescribed by the Department and shall furnish  
9 such information as the Department may reasonably require.

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

- 17 1. The name of the seller;
- 18 2. The address of the principal place of business from  
19 which he engages in the business of selling tangible  
20 personal property at retail in this State;
- 21 3. The total amount of taxable receipts received by him  
22 during the preceding calendar month from sales of tangible  
23 personal property by him during such preceding calendar  
24 month, including receipts from charge and time sales, but  
25 less all deductions allowed by law;
- 26 4. The amount of credit provided in Section 2d of this  
27 Act;
- 28 5. The amount of tax due;
- 29 5-5. The signature of the taxpayer; and
- 30 6. Such other reasonable information as the Department  
31 may require.

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

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

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

25 Before August 1 of each year beginning in 1993, the  
26 Department shall notify all taxpayers required to make payments  
27 by electronic funds transfer. All taxpayers required to make  
28 payments by electronic funds transfer shall make those payments  
29 for a minimum of one year beginning on October 1.

30 Any taxpayer not required to make payments by electronic  
31 funds transfer may make payments by electronic funds transfer  
32 with the permission of the Department.

33 All taxpayers required to make payment by electronic funds  
34 transfer and any taxpayers authorized to voluntarily make  
35 payments by electronic funds transfer shall make those payments  
36 in the manner authorized by the Department.

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

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

1 payment shall be in an amount equal to 22.5% of the taxpayer's  
2 actual liability for the month or 26.25% of the taxpayer's  
3 liability for the same calendar month of the preceding year. If  
4 the month during which such tax liability is incurred begins on  
5 or after January 1, 1988, and prior to January 1, 1989, or  
6 begins on or after January 1, 1996, each payment shall be in an  
7 amount equal to 22.5% of the taxpayer's actual liability for  
8 the month or 25% of the taxpayer's liability for the same  
9 calendar month of the preceding year. If the month during which  
10 such tax liability is incurred begins on or after January 1,  
11 1989, and prior to January 1, 1996, each payment shall be in an  
12 amount equal to 22.5% of the taxpayer's actual liability for  
13 the month or 25% of the taxpayer's liability for the same  
14 calendar month of the preceding year or 100% of the taxpayer's  
15 actual liability for the quarter monthly reporting period. The  
16 amount of such quarter monthly payments shall be credited  
17 against the final tax liability of the taxpayer's return for  
18 that month. Before October 1, 2000, once applicable, the  
19 requirement of the making of quarter monthly payments to the  
20 Department shall continue until such taxpayer's average  
21 monthly liability to the Department during the preceding 4  
22 complete calendar quarters (excluding the month of highest  
23 liability and the month of lowest liability) is less than  
24 \$9,000, or until such taxpayer's average monthly liability to  
25 the Department as computed for each calendar quarter of the 4  
26 preceding complete calendar quarter period is less than  
27 \$10,000. However, if a taxpayer can show the Department that a  
28 substantial change in the taxpayer's business has occurred  
29 which causes the taxpayer to anticipate that his average  
30 monthly tax liability for the reasonably foreseeable future  
31 will fall below the \$10,000 threshold stated above, then such  
32 taxpayer may petition the Department for change in such  
33 taxpayer's reporting status. On and after October 1, 2000, once  
34 applicable, the requirement of the making of quarter monthly  
35 payments to the Department shall continue until such taxpayer's  
36 average monthly liability to the Department during the

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

26 If any such payment provided for in this Section exceeds  
27 the taxpayer's liabilities under this Act, the Retailers'  
28 Occupation Tax Act, the Service Occupation Tax Act and the  
29 Service Use Tax Act, as shown by an original monthly return,  
30 the Department shall issue to the taxpayer a credit memorandum  
31 no later than 30 days after the date of payment, which  
32 memorandum may be submitted by the taxpayer to the Department  
33 in payment of tax liability subsequently to be remitted by the  
34 taxpayer to the Department or be assigned by the taxpayer to a  
35 similar taxpayer under this Act, the Retailers' Occupation Tax  
36 Act, the Service Occupation Tax Act or the Service Use Tax Act,

1 in accordance with reasonable rules and regulations to be  
2 prescribed by the Department, except that if such excess  
3 payment is shown on an original monthly return and is made  
4 after December 31, 1986, no credit memorandum shall be issued,  
5 unless requested by the taxpayer. If no such request is made,  
6 the taxpayer may credit such excess payment against tax  
7 liability subsequently to be remitted by the taxpayer to the  
8 Department under this Act, the Retailers' Occupation Tax Act,  
9 the Service Occupation Tax Act or the Service Use Tax Act, in  
10 accordance with reasonable rules and regulations prescribed by  
11 the Department. If the Department subsequently determines that  
12 all or any part of the credit taken was not actually due to the  
13 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
14 be reduced by 2.1% or 1.75% of the difference between the  
15 credit taken and that actually due, and the taxpayer shall be  
16 liable for penalties and interest on such difference.

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

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

34 Such quarter annual and annual returns, as to form and  
35 substance, shall be subject to the same requirements as monthly  
36 returns.



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

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

31           The transaction reporting return in the case of motor  
32 vehicles or trailers that are required to be registered with an  
33 agency of this State, shall be the same document as the Uniform  
34 Invoice referred to in Section 5-402 of the Illinois Vehicle  
35 Code and must show the name and address of the seller; the name  
36 and address of the purchaser; the amount of the selling price

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

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

32 Such transaction reporting return shall be filed not later  
33 than 20 days after the date of delivery of the item that is  
34 being sold, but may be filed by the retailer at any time sooner  
35 than that if he chooses to do so. The transaction reporting  
36 return and tax remittance or proof of exemption from the tax

1 that is imposed by this Act may be transmitted to the  
2 Department by way of the State agency with which, or State  
3 officer with whom, the tangible personal property must be  
4 titled or registered (if titling or registration is required)  
5 if the Department and such agency or State officer determine  
6 that this procedure will expedite the processing of  
7 applications for title or registration. A transaction  
8 reporting return that is transmitted by mail by the retailer  
9 and postmarked not later than 20 days after the date of  
10 delivery of the item that is being sold shall be deemed to have  
11 been filed in accordance with the 20-day deadline created in  
12 this paragraph.

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

26 No retailer's failure or refusal to remit tax under this  
27 Act precludes a user, who has paid the proper tax to the  
28 retailer, from obtaining his certificate of title or other  
29 evidence of title or registration (if titling or registration  
30 is required) upon satisfying the Department that such user has  
31 paid the proper tax (if tax is due) to the retailer. The  
32 Department shall adopt appropriate rules to carry out the  
33 mandate of this paragraph.

34 If the user who would otherwise pay tax to the retailer  
35 wants the transaction reporting return filed and the payment of  
36 tax or proof of exemption made to the Department before the

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

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

32 Any retailer filing a return under this Section shall also  
33 include (for the purpose of paying tax thereon) the total tax  
34 covered by such return upon the selling price of tangible  
35 personal property purchased by him at retail from a retailer,  
36 but as to which the tax imposed by this Act was not collected

1 from the retailer filing such return, and such retailer shall  
2 remit the amount of such tax to the Department when filing such  
3 return.

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

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

15 Beginning January 1, 1990, each month the Department shall  
16 pay into the State and Local Sales Tax Reform Fund, a special  
17 fund in the State Treasury which is hereby created, the net  
18 revenue realized for the preceding month from the 1% tax on  
19 sales of food for human consumption which is to be consumed off  
20 the premises where it is sold (other than alcoholic beverages,  
21 soft drinks and food which has been prepared for immediate  
22 consumption) and prescription and nonprescription medicines,  
23 drugs, medical appliances and insulin, urine testing  
24 materials, syringes and needles used by diabetics.

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

32 Beginning January 1, 1990, each month the Department shall  
33 pay into the State and Local Sales Tax Reform Fund, a special  
34 fund in the State Treasury, 20% of the net revenue realized for  
35 the preceding month from the 6.25% general rate on the selling  
36 price of tangible personal property, other than tangible

1 personal property which is purchased outside Illinois at retail  
2 from a retailer and which is titled or registered by an agency  
3 of this State's government.

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

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

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  
27 may be, of moneys being hereinafter called the "Tax Act  
28 Amount", and (2) the amount transferred to the Build Illinois  
29 Fund from the State and Local Sales Tax Reform Fund shall be  
30 less than the Annual Specified Amount (as defined in Section 3  
31 of the Retailers' Occupation Tax Act), an amount equal to the  
32 difference shall be immediately paid into the Build Illinois  
33 Fund from other moneys received by the Department pursuant to  
34 the Tax Acts; and further provided, that if on the last  
35 business day of any month the sum of (1) the Tax Act Amount  
36 required to be deposited into the Build Illinois Bond Account

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

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

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

	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000
23	1995	58,000,000
24	1996	61,000,000
25	1997	64,000,000
26	1998	68,000,000
27	1999	71,000,000
28	2000	75,000,000
29	2001	80,000,000
30	2002	93,000,000
31	2003	99,000,000
32	2004	103,000,000
33	2005	108,000,000
34	2006	113,000,000
35	2007	119,000,000



1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	246,000,000
15	2022	260,000,000
16	2023 and	275,000,000

17           each fiscal year  
 18           thereafter that bonds  
 19           are outstanding under  
 20           Section 13.2 of the  
 21           Metropolitan Pier and  
 22           Exposition Authority Act,  
 23           but not after fiscal year 2042.

24           Beginning July 20, 1993 and in each month of each fiscal  
 25           year thereafter, one-eighth of the amount requested in the  
 26           certificate of the Chairman of the Metropolitan Pier and  
 27           Exposition Authority for that fiscal year, less the amount  
 28           deposited into the McCormick Place Expansion Project Fund by  
 29           the State Treasurer in the respective month under subsection  
 30           (g) of Section 13 of the Metropolitan Pier and Exposition  
 31           Authority Act, plus cumulative deficiencies in the deposits  
 32           required under this Section for previous months and years,  
 33           shall be deposited into the McCormick Place Expansion Project  
 34           Fund, until the full amount requested for the fiscal year, but  
 35           not in excess of the amount specified above as "Total Deposit",  
 36           has been deposited.

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

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

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

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

35          Net revenue realized for a month shall be the revenue  
36          collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for  
2 overpayment of liability.

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

10 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101,  
11 eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00;  
12 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff. 6-28-01;  
13 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; 92-600, eff. 6-28-02;  
14 92-651, eff. 7-11-02; revised 10-15-03.)

15 Section 10. The Retailers' Occupation Tax Act is amended by  
16 changing Section 3 as follows:

17 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

23 1. The name of the seller;

24 2. His residence address and the address of his  
25 principal place of business and the address of the  
26 principal place of business (if that is a different  
27 address) from which he engages in the business of selling  
28 tangible personal property at retail in this State;

29 3. Total amount of receipts received by him during the  
30 preceding calendar month or quarter, as the case may be,  
31 from sales of tangible personal property, and from services  
32 furnished, by him during such preceding calendar month or  
33 quarter;

34 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 the  
7 preceding calendar month or quarter and upon the basis of  
8 which the tax is imposed;

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

11 8. The amount of tax due;

12 9. The signature of the taxpayer; and

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

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

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

22 Prior to October 1, 2003, a retailer may accept a  
23 Manufacturer's Purchase Credit certification from a purchaser  
24 in satisfaction of Use Tax as provided in Section 3-85 of the  
25 Use Tax Act if the purchaser provides the appropriate  
26 documentation as required by Section 3-85 of the Use Tax Act. A  
27 Manufacturer's Purchase Credit certification, accepted by a  
28 retailer prior to October 1, 2003 as provided in Section 3-85  
29 of the Use Tax Act, may be used by that retailer to satisfy  
30 Retailers' Occupation Tax liability in the amount claimed in  
31 the certification, not to exceed 6.25% of the receipts subject  
32 to tax from a qualifying purchase. A Manufacturer's Purchase  
33 Credit reported on any original or amended return filed under  
34 this Act after October 20, 2003 shall be disallowed. No  
35 Manufacturer's Purchase Credit may be used after September 30,  
36 2003 to satisfy any tax liability imposed under this Act,

1 including any audit liability.

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

9 1. The name of the seller;

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

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

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

20 5. The amount of tax due; and

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

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

1           Beginning on October 1, 2003, every distributor, importing  
2 distributor, and manufacturer of alcoholic liquor as defined in  
3 the Liquor Control Act of 1934, shall file a statement with the  
4 Department of Revenue, no later than the 10th day of the month  
5 for the preceding month during which transactions occurred, by  
6 electronic means, showing the total amount of gross receipts  
7 from the sale of alcoholic liquor sold or distributed during  
8 the preceding month to purchasers; identifying the purchaser to  
9 whom it was sold or distributed; the purchaser's tax  
10 registration number; and such other information reasonably  
11 required by the Department. A copy of the monthly statement  
12 shall be sent to the retailer no later than the 10th day of the  
13 month for the preceding month during which transactions  
14 occurred.

15           If a total amount of less than \$1 is payable, refundable or  
16 creditable, such amount shall be disregarded if it is less than  
17 50 cents and shall be increased to \$1 if it is 50 cents or more.

18           Beginning October 1, 1993, a taxpayer who has an average  
19 monthly tax liability of \$150,000 or more shall make all  
20 payments required by rules of the Department by electronic  
21 funds transfer. Beginning October 1, 1994, a taxpayer who has  
22 an average monthly tax liability of \$100,000 or more shall make  
23 all payments required by rules of the Department by electronic  
24 funds transfer. Beginning October 1, 1995, a taxpayer who has  
25 an average monthly tax liability of \$50,000 or more shall make  
26 all payments required by rules of the Department by electronic  
27 funds transfer. Beginning October 1, 2000, a taxpayer who has  
28 an annual tax liability of \$200,000 or more shall make all  
29 payments required by rules of the Department by electronic  
30 funds transfer. The term "annual tax liability" shall be the  
31 sum of the taxpayer's liabilities under this Act, and under all  
32 other State and local occupation and use tax laws administered  
33 by the Department, for the immediately preceding calendar year.  
34 The term "average monthly tax liability" shall be the sum of  
35 the taxpayer's liabilities under this Act, and under all other  
36 State and local occupation and use tax laws administered by the

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

7 Before August 1 of each year beginning in 1993, the  
8 Department shall notify all taxpayers required to make payments  
9 by electronic funds transfer. All taxpayers required to make  
10 payments by electronic funds transfer shall make those payments  
11 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 payments  
18 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 Any amount which is required to be shown or reported on any  
23 return or other document under this Act shall, if such amount  
24 is not a whole-dollar amount, be increased to the nearest  
25 whole-dollar amount in any case where the fractional part of a  
26 dollar is 50 cents or more, and decreased to the nearest  
27 whole-dollar amount where the fractional part of a dollar is  
28 less than 50 cents.

29 If the retailer is otherwise required to file a monthly  
30 return and if the retailer's average monthly tax liability to  
31 the Department does not exceed \$200, the Department may  
32 authorize his returns to be filed on a quarter annual basis,  
33 with the return for January, February and March of a given year  
34 being due by April 20 of such year; with the return for April,  
35 May and June of a given year being due by July 20 of such year;  
36 with the return for July, August and September of a given year

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

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

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

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

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

25 In addition, with respect to motor vehicles, watercraft,  
26 aircraft, and trailers that are required to be registered with  
27 an agency of this State, every retailer selling this kind of  
28 tangible personal property shall file, with the Department,  
29 upon a form to be prescribed and supplied by the Department, a  
30 separate return for each such item of tangible personal  
31 property which the retailer sells, except that if, in the same  
32 transaction, (i) a retailer of aircraft, watercraft, motor  
33 vehicles or trailers transfers more than one aircraft,  
34 watercraft, motor vehicle or trailer to another aircraft,  
35 watercraft, motor vehicle retailer or trailer retailer for the  
36 purpose of resale or (ii) a retailer of aircraft, watercraft,



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

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

20 The transaction reporting return, in the case of motor  
21 vehicles or trailers that are required to be registered with an  
22 agency of this State, shall be the same document as the Uniform  
23 Invoice referred to in Section 5-402 of The Illinois Vehicle  
24 Code and must show the name and address of the seller; the name  
25 and address of the purchaser; the amount of the selling price  
26 including the amount allowed by the retailer for traded-in  
27 property, if any; the amount allowed by the retailer for the  
28 traded-in tangible personal property, if any, to the extent to  
29 which Section 1 of this Act allows an exemption for the value  
30 of traded-in property; the balance payable after deducting such  
31 trade-in allowance from the total selling price; the amount of  
32 tax due from the retailer with respect to such transaction; the  
33 amount of tax collected from the purchaser by the retailer on  
34 such transaction (or satisfactory evidence that such tax is not  
35 due in that particular instance, if that is claimed to be the  
36 fact); the place and date of the sale; a sufficient

1 identification of the property sold; such other information as  
2 is required in Section 5-402 of The Illinois Vehicle Code, and  
3 such other information as the Department may reasonably  
4 require.

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

21 Such transaction reporting return shall be filed not later  
22 than 20 days after the day of delivery of the item that is  
23 being sold, but may be filed by the retailer at any time sooner  
24 than that if he chooses to do so. The transaction reporting  
25 return and tax remittance or proof of exemption from the  
26 Illinois use tax may be transmitted to the Department by way of  
27 the State agency with which, or State officer with whom the  
28 tangible personal property must be titled or registered (if  
29 titling or registration is required) if the Department and such  
30 agency or State officer determine that this procedure will  
31 expedite the processing of applications for title or  
32 registration. A transaction reporting return that is  
33 transmitted by mail by the retailer and postmarked not later  
34 than 20 days after the date of delivery of the item that is  
35 being sold shall be deemed to have been filed in accordance  
36 with the 20-day deadline created in this paragraph.

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

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

22 If the user who would otherwise pay tax to the retailer  
23 wants the transaction reporting return filed and the payment of  
24 the tax or proof of exemption made to the Department before the  
25 retailer is willing to take these actions and such user has not  
26 paid the tax to the retailer, such user may certify to the fact  
27 of such delay by the retailer and may (upon the Department  
28 being satisfied of the truth of such certification) transmit  
29 the information required by the transaction reporting return  
30 and the remittance for tax or proof of exemption directly to  
31 the Department and obtain his tax receipt or exemption  
32 determination, in which event the transaction reporting return  
33 and tax remittance (if a tax payment was required) shall be  
34 credited by the Department to the proper retailer's account  
35 with the Department, but without the 2.1% or 1.75% discount  
36 provided for in this Section being allowed. When the user pays

1 the tax directly to the Department, he shall pay the tax in the  
2 same amount and in the same form in which it would be remitted  
3 if the tax had been remitted to the Department by the retailer.

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

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

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

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

35 Before October 1, 2000, if the taxpayer's average monthly  
36 tax liability to the Department under this Act, the Use Tax

1 Act, the Service Occupation Tax Act, and the Service Use Tax  
2 Act, excluding any liability for prepaid sales tax to be  
3 remitted in accordance with Section 2d of this Act, was \$10,000  
4 or more during the preceding 4 complete calendar quarters, he  
5 shall file a return with the Department each month by the 20th  
6 day of the month next following the month during which such tax  
7 liability is incurred and shall make payments to the Department  
8 on or before the 7th, 15th, 22nd and last day of the month  
9 during which such liability is incurred. On and after October  
10 1, 2000, if the taxpayer's average monthly tax liability to the  
11 Department under this Act, the Use Tax Act, the Service  
12 Occupation Tax Act, and the Service Use Tax Act, excluding any  
13 liability for prepaid sales tax to be remitted in accordance  
14 with Section 2d of this Act, was \$20,000 or more during the  
15 preceding 4 complete calendar quarters, he shall file a return  
16 with the Department each month by the 20th day of the month  
17 next following the month during which such tax liability is  
18 incurred and shall make payment to the Department on or before  
19 the 7th, 15th, 22nd and last day of the month during which such  
20 liability is incurred. If the month during which such tax  
21 liability is incurred began prior to January 1, 1985, each  
22 payment shall be in an amount equal to 1/4 of the taxpayer's  
23 actual liability for the month or an amount set by the  
24 Department not to exceed 1/4 of the average monthly liability  
25 of the taxpayer to the Department for the preceding 4 complete  
26 calendar quarters (excluding the month of highest liability and  
27 the month of lowest liability in such 4 quarter period). If the  
28 month during which such tax liability is incurred begins on or  
29 after January 1, 1985 and prior to January 1, 1987, each  
30 payment shall be in an amount equal to 22.5% of the taxpayer's  
31 actual liability for the month or 27.5% of the taxpayer's  
32 liability for the same calendar month of the preceding year. If  
33 the month during which such tax liability is incurred begins on  
34 or after January 1, 1987 and prior to January 1, 1988, each  
35 payment shall be in an amount equal to 22.5% of the taxpayer's  
36 actual liability for the month or 26.25% of the taxpayer's

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

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

28 The provisions of this paragraph apply before October 1,  
29 2001. Without regard to whether a taxpayer is required to make  
30 quarter monthly payments as specified above, any taxpayer who  
31 is required by Section 2d of this Act to collect and remit  
32 prepaid taxes and has collected prepaid taxes which average in  
33 excess of \$25,000 per month during the preceding 2 complete  
34 calendar quarters, shall file a return with the Department as  
35 required by Section 2f and shall make payments to the  
36 Department on or before the 7th, 15th, 22nd and last day of the

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

28 The provisions of this paragraph apply on and after October  
29 1, 2001. Without regard to whether a taxpayer is required to  
30 make quarter monthly payments as specified above, any taxpayer  
31 who is required by Section 2d of this Act to collect and remit  
32 prepaid taxes and has collected prepaid taxes that average in  
33 excess of \$20,000 per month during the preceding 4 complete  
34 calendar quarters shall file a return with the Department as  
35 required by Section 2f and shall make payments to the  
36 Department on or before the 7th, 15th, 22nd and last day of the



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

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

1 regulations prescribed by the Department. If the Department  
2 subsequently determined that all or any part of the credit  
3 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
4 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
5 of the difference between the credit taken and that actually  
6 due, and that taxpayer shall be liable for penalties and  
7 interest on such difference.

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

13 Beginning January 1, 1990, each month the Department shall  
14 pay into the Local Government Tax Fund, a special fund in the  
15 State treasury which is hereby created, the net revenue  
16 realized for the preceding month from the 1% tax on sales of  
17 food for human consumption which is to be consumed off the  
18 premises where it is sold (other than alcoholic beverages, soft  
19 drinks and food which has been prepared for immediate  
20 consumption) and prescription and nonprescription medicines,  
21 drugs, medical appliances and insulin, urine testing  
22 materials, syringes and needles used by diabetics.

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

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

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

36 Beginning August 1, 2000, each month the Department shall

1 pay into the Local Government Tax Fund 80% of the net revenue  
 2 realized for the preceding month from the 1.25% rate on the  
 3 selling price of motor fuel and gasohol.

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

24	Fiscal Year	Annual Specified Amount
25	1986	\$54,800,000
26	1987	\$76,650,000
27	1988	\$80,480,000
28	1989	\$88,510,000
29	1990	\$115,330,000
30	1991	\$145,470,000
31	1992	\$182,730,000
32	1993	\$206,520,000;

33 and means the Certified Annual Debt Service Requirement (as  
 34 defined in Section 13 of the Build Illinois Bond Act) or the  
 35 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
 36 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 and  
18 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  
27 month in which Bonds are outstanding pursuant to the Build  
28 Illinois Bond Act, the aggregate of moneys deposited in the  
29 Build Illinois Bond Account in the Build Illinois Fund in such  
30 month shall be less than the amount required to be transferred  
31 in such month from the Build Illinois Bond Account to the Build  
32 Illinois Bond Retirement and Interest Fund pursuant to Section  
33 13 of the Build Illinois Bond Act, an amount equal to such  
34 deficiency shall be immediately paid from other moneys received  
35 by the Department pursuant to the Tax Acts to the Build  
36 Illinois Fund; provided, however, that any amounts paid to the

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

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

	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000
26	1996	61,000,000
27	1997	64,000,000
28	1998	68,000,000
29	1999	71,000,000
30	2000	75,000,000
31	2001	80,000,000
32	2002	93,000,000
33	2003	99,000,000
34	2004	103,000,000
35	2005	108,000,000

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023 and	275,000,000

19           each fiscal year  
 20           thereafter that bonds  
 21           are outstanding under  
 22           Section 13.2 of the  
 23           Metropolitan Pier and  
 24           Exposition Authority Act,  
 25           but not after fiscal year 2042.

26           Beginning July 20, 1993 and in each month of each fiscal  
 27           year thereafter, one-eighth of the amount requested in the  
 28           certificate of the Chairman of the Metropolitan Pier and  
 29           Exposition Authority for that fiscal year, less the amount  
 30           deposited into the McCormick Place Expansion Project Fund by  
 31           the State Treasurer in the respective month under subsection  
 32           (g) of Section 13 of the Metropolitan Pier and Exposition  
 33           Authority Act, plus cumulative deficiencies in the deposits  
 34           required under this Section for previous months and years,  
 35           shall be deposited into the McCormick Place Expansion Project  
 36           Fund, until the full amount requested for the fiscal year, but

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

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

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

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

30 The Department may, upon separate written notice to a  
31 taxpayer, require the taxpayer to prepare and file with the  
32 Department on a form prescribed by the Department within not  
33 less than 60 days after receipt of the notice an annual  
34 information return for the tax year specified in the notice.  
35 Such annual return to the Department shall include a statement  
36 of gross receipts as shown by the retailer's last Federal

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

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

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

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

30 The chief executive officer, proprietor, owner or highest  
31 ranking manager shall sign the annual return to certify the  
32 accuracy of the information contained therein. Any person who  
33 willfully signs the annual return containing false or  
34 inaccurate information shall be guilty of perjury and punished  
35 accordingly. The annual return form prescribed by the  
36 Department shall include a warning that the person signing the



1 return may be liable for perjury.

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

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

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

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

24 Any person who promotes, organizes, provides retail  
25 selling space for concessionaires or other types of sellers at  
26 the Illinois State Fair, DuQuoin State Fair, county fairs,  
27 local fairs, art shows, flea markets and similar exhibitions or  
28 events, including any transient merchant as defined by Section  
29 2 of the Transient Merchant Act of 1987, is required to file a  
30 report with the Department providing the name of the merchant's  
31 business, the name of the person or persons engaged in  
32 merchant's business, the permanent address and Illinois  
33 Retailers Occupation Tax Registration Number of the merchant,  
34 the dates and location of the event and other reasonable  
35 information that the Department may require. The report must be  
36 filed not later than the 20th day of the month next following

1 the month during which the event with retail sales was held.  
2 Any person who fails to file a report required by this Section  
3 commits a business offense and is subject to a fine not to  
4 exceed \$250.

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

25 (Source: P.A. 92-12, eff. 7-1-01; 92-16, eff. 6-28-01; 92-208,  
26 eff. 8-2-01; 92-484, eff. 8-23-01; 92-492, eff. 1-1-02; 92-600,  
27 eff. 6-28-02; 92-651, eff. 7-11-02; 93-22, eff. 6-20-03; 93-24,  
28 eff. 6-20-03; revised 10-15-03.)

29 Section 99. Effective date. This Act takes effect upon  
30 becoming law.