

1 AN ACT concerning taxation.

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
5 Section 9 as follows:

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

7 Sec. 9. Except as to motor vehicles, watercraft,
8 aircraft, and trailers that are required to be registered
9 with an agency of this State, each retailer required or
10 authorized to collect the tax imposed by this Act shall pay
11 to the Department the amount of such tax (except as otherwise
12 provided) at the time when he is required to file his return
13 for the period during which such tax was collected, less a
14 discount of 2.1% prior to January 1, 1990, and 1.75% on and
15 after January 1, 1990, or \$5 per calendar year, whichever is
16 greater, which is allowed to reimburse the retailer for
17 expenses incurred in collecting the tax, keeping records,
18 preparing and filing returns, remitting the tax and supplying
19 data to the Department on request. In the case of retailers
20 who report and pay the tax on a transaction by transaction
21 basis, as provided in this Section, such discount shall be
22 taken with each such tax remittance instead of when such
23 retailer files his periodic return. A retailer need not
24 remit that part of any tax collected by him to the extent
25 that he is required to remit and does remit the tax imposed
26 by the Retailers' Occupation Tax Act, with respect to the
27 sale of the same property. Beginning on January 1, 2004, a
28 retailer or serviceman is allowed to take the 1.75% or \$5
29 discount, as appropriate, for the first \$1,000,000 in sales
30 in the aggregate in a calendar year under the Use Tax Act,
31 the Service Use Tax Act, the Service Occupation Tax Act, and

1 the Retailers' Occupation Tax Act. No discount may be taken
2 for sales above \$1,000,000 in the aggregate in a calendar
3 year under these Acts.

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

14 Except as provided in this Section, on or before the
15 twentieth day of each calendar month, such retailer shall
16 file a return for the preceding calendar month. Such return
17 shall be filed on forms prescribed by the Department and
18 shall furnish such information as the Department may
19 reasonably require.

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

- 28 1. The name of the seller;
- 29 2. The address of the principal place of business
30 from which he engages in the business of selling tangible
31 personal property at retail in this State;
- 32 3. The total amount of taxable receipts received by
33 him during the preceding calendar month from sales of
34 tangible personal property by him during such preceding

1 calendar month, including receipts from charge and time
2 sales, but less all deductions allowed by law;

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

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

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

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

13 Beginning October 1, 1993, a taxpayer who has an average
14 monthly tax liability of \$150,000 or more shall make all
15 payments required by rules of the Department by electronic
16 funds transfer. Beginning October 1, 1994, a taxpayer who has
17 an average monthly tax liability of \$100,000 or more shall
18 make all payments required by rules of the Department by
19 electronic funds transfer. Beginning October 1, 1995, a
20 taxpayer who has an average monthly tax liability of \$50,000
21 or more shall make all payments required by rules of the
22 Department by electronic funds transfer. Beginning October 1,
23 2000, a taxpayer who has an annual tax liability of \$200,000
24 or more shall make all payments required by rules of the
25 Department by electronic funds transfer. The term "annual
26 tax liability" shall be the sum of the taxpayer's liabilities
27 under this Act, and under all other State and local
28 occupation and use tax laws administered by the Department,
29 for the immediately preceding calendar year. The term
30 "average monthly tax liability" means the sum of the
31 taxpayer's liabilities under this Act, and under all other
32 State and local occupation and use tax laws administered by
33 the Department, for the immediately preceding calendar year
34 divided by 12. Beginning on October 1, 2002, a taxpayer who

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

5 Before August 1 of each year beginning in 1993, the
6 Department shall notify all taxpayers required to make
7 payments by electronic funds transfer. All taxpayers required
8 to make payments by electronic funds transfer shall make
9 those payments for a minimum of one year beginning on October
10 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
15 funds transfer and any taxpayers authorized to voluntarily
16 make 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 Before October 1, 2000, if the taxpayer's average monthly
22 tax liability to the Department under this Act, the
23 Retailers' Occupation Tax Act, the Service Occupation Tax
24 Act, the Service Use Tax Act was \$10,000 or more during the
25 preceding 4 complete calendar quarters, he shall file a
26 return with the Department each month by the 20th day of the
27 month next following the month during which such tax
28 liability is incurred and shall make payments to the
29 Department on or before the 7th, 15th, 22nd and last day of
30 the month during which such liability is incurred. On and
31 after October 1, 2000, if the taxpayer's average monthly tax
32 liability to the Department under this Act, the Retailers'
33 Occupation Tax Act, the Service Occupation Tax Act, and the
34 Service Use Tax Act was \$20,000 or more during the preceding

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

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

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

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

1 remitted by the taxpayer to the Department under this Act,
2 the Retailers' Occupation Tax Act, the Service Occupation Tax
3 Act or the Service Use Tax Act, in accordance with reasonable
4 rules and regulations prescribed by the Department. If the
5 Department subsequently determines that all or any part of
6 the credit taken was not actually due to the taxpayer, the
7 taxpayer's 2.1% or 1.75% vendor's discount shall be reduced
8 by 2.1% or 1.75% of the difference between the credit taken
9 and that actually due, and the taxpayer shall be liable for
10 penalties and interest on such difference.

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

22 If the retailer is otherwise required to file a monthly
23 or quarterly return and if the retailer's average monthly tax
24 liability to the Department does not exceed \$50, the
25 Department may authorize his returns to be filed on an annual
26 basis, with the return for a given year being due by January
27 20 of the following year.

28 Such quarter annual and annual returns, as to form and
29 substance, shall be subject to the same requirements as
30 monthly returns.

31 Notwithstanding any other provision in this Act
32 concerning the time within which a retailer may file his
33 return, in the case of any retailer who ceases to engage in a
34 kind of business which makes him responsible for filing

1 returns under this Act, such retailer shall file a final
2 return under this Act with the Department not more than one
3 month after discontinuing such business.

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

27 The transaction reporting return in the case of motor
28 vehicles or trailers that are required to be registered with
29 an agency of this State, shall be the same document as the
30 Uniform Invoice referred to in Section 5-402 of the Illinois
31 Vehicle Code and must show the name and address of the
32 seller; the name and address of the purchaser; the amount of
33 the selling price including the amount allowed by the
34 retailer for traded-in property, if any; the amount allowed

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

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

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

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

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

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

30 If the user who would otherwise pay tax to the retailer
31 wants the transaction reporting return filed and the payment
32 of tax or proof of exemption made to the Department before
33 the retailer is willing to take these actions and such user
34 has not paid the tax to the retailer, such user may certify

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

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

31 Any retailer filing a return under this Section shall
32 also include (for the purpose of paying tax thereon) the
33 total tax covered by such return upon the selling price of
34 tangible personal property purchased by him at retail from a

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

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

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

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

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

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

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

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

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

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

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

31	Fiscal Year	Total Deposit
32	1993	\$0
33	1994	53,000,000
34	1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000
27	2022	260,000,000
28	2023 and	275,000,000

29 each fiscal year
30 thereafter that bonds
31 are outstanding under
32 Section 13.2 of the
33 Metropolitan Pier and
34 Exposition Authority

1 Act, but not after fiscal year 2042.

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

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

23 Subject to payment of amounts into the Build Illinois
24 Fund and the McCormick Place Expansion Project Fund pursuant
25 to the preceding paragraphs or in any amendments thereto
26 hereafter enacted, beginning with the receipt of the first
27 report of taxes paid by an eligible business and continuing
28 for a 25-year period, the Department shall each month pay
29 into the Energy Infrastructure Fund 80% of the net revenue
30 realized from the 6.25% general rate on the selling price of
31 Illinois-mined coal that was sold to an eligible business.
32 For purposes of this paragraph, the term "eligible business"
33 means a new electric generating facility certified pursuant
34 to Section 605-332 of the Department of Commerce and

1 Community Affairs Law of the Civil Administrative Code of
2 Illinois.

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

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

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

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

28 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
29 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
30 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
31 6-28-01; 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; 92-600,
32 eff. 6-28-02; 92-651, eff. 7-11-02.)

33 Section 10. The Service Use Tax Act is amended by

1 changing Section 9 as follows:

2 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

3 Sec. 9. Each serviceman required or authorized to
4 collect the tax herein imposed shall pay to the Department
5 the amount of such tax (except as otherwise provided) at the
6 time when he is required to file his return for the period
7 during which such tax was collected, less a discount of 2.1%
8 prior to January 1, 1990 and 1.75% on and after January 1,
9 1990, or \$5 per calendar year, whichever is greater, which is
10 allowed to reimburse the serviceman for expenses incurred in
11 collecting the tax, keeping records, preparing and filing
12 returns, remitting the tax and supplying data to the
13 Department on request. A serviceman need not remit that part
14 of any tax collected by him to the extent that he is required
15 to pay and does pay the tax imposed by the Service Occupation
16 Tax Act with respect to his sale of service involving the
17 incidental transfer by him of the same property. Beginning on
18 January 1, 2004, a retailer or serviceman is allowed to take
19 the 1.75% or \$5 discount, as appropriate, for the first
20 \$1,000,000 in sales in the aggregate in a calendar year under
21 the Use Tax Act, the Service Use Tax Act, the Service
22 Occupation Tax Act, and the Retailers' Occupation Tax Act. No
23 discount may be taken for sales above \$1,000,000 in the
24 aggregate in a calendar year under these Acts.

25 Except as provided hereinafter in this Section, on or
26 before the twentieth day of each calendar month, such
27 serviceman shall file a return for the preceding calendar
28 month in accordance with reasonable Rules and Regulations to
29 be promulgated by the Department. Such return shall be filed
30 on a form prescribed by the Department and shall contain such
31 information as the Department may reasonably require.

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

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

- 7 1. The name of the seller;
- 8 2. The address of the principal place of business
9 from which he engages in business as a serviceman in this
10 State;
- 11 3. The total amount of taxable receipts received by
12 him during the preceding calendar month, including
13 receipts from charge and time sales, but less all
14 deductions allowed by law;
- 15 4. The amount of credit provided in Section 2d of
16 this Act;
- 17 5. The amount of tax due;
- 18 5-5. The signature of the taxpayer; and
- 19 6. Such other reasonable information as the
20 Department may require.

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

25 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all
27 payments required by rules of the Department by electronic
28 funds transfer. Beginning October 1, 1994, a taxpayer who
29 has an average monthly tax liability of \$100,000 or more
30 shall make all payments required by rules of the Department
31 by electronic funds transfer. Beginning October 1, 1995, a
32 taxpayer who has an average monthly tax liability of \$50,000
33 or more shall make all payments required by rules of the
34 Department by electronic funds transfer. Beginning October 1,

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

17 Before August 1 of each year beginning in 1993, the
18 Department shall notify all taxpayers required to make
19 payments by electronic funds transfer. All taxpayers required
20 to make payments by electronic funds transfer shall make
21 those payments for a minimum of one year beginning on October
22 1.

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

26 All taxpayers required to make payment by electronic
27 funds transfer and any taxpayers authorized to voluntarily
28 make payments by electronic funds transfer shall make those
29 payments in the manner authorized by the Department.

30 The Department shall adopt such rules as are necessary to
31 effectuate a program of electronic funds transfer and the
32 requirements of this Section.

33 If the serviceman is otherwise required to file a monthly
34 return and if the serviceman's average monthly tax liability

1 to the Department does not exceed \$200, the Department may
2 authorize his returns to be filed on a quarter annual basis,
3 with the return for January, February and March of a given
4 year being due by April 20 of such year; with the return for
5 April, May and June of a given year being due by July 20 of
6 such year; with the return for July, August and September of
7 a given year being due by October 20 of such year, and with
8 the return for October, November and December of a given year
9 being due by January 20 of the following year.

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

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

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

26 Where a serviceman collects the tax with respect to the
27 selling price of property which he sells and the purchaser
28 thereafter returns such property and the serviceman refunds
29 the selling price thereof to the purchaser, such serviceman
30 shall also refund, to the purchaser, the tax so collected
31 from the purchaser. When filing his return for the period in
32 which he refunds such tax to the purchaser, the serviceman
33 may deduct the amount of the tax so refunded by him to the
34 purchaser from any other Service Use Tax, Service Occupation

1 Tax, retailers' occupation tax or use tax which such
2 serviceman may be required to pay or remit to the Department,
3 as shown by such return, provided that the amount of the tax
4 to be deducted shall previously have been remitted to the
5 Department by such serviceman. If the serviceman shall not
6 previously have remitted the amount of such tax to the
7 Department, he shall be entitled to no deduction hereunder
8 upon refunding such tax to the purchaser.

9 Any serviceman filing a return hereunder shall also
10 include the total tax upon the selling price of tangible
11 personal property purchased for use by him as an incident to
12 a sale of service, and such serviceman shall remit the amount
13 of such tax to the Department when filing such return.

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

20 Where the serviceman has more than one business
21 registered with the Department under separate registration
22 hereunder, such serviceman shall not file each return that is
23 due as a single return covering all such registered
24 businesses, but shall file separate returns for each such
25 registered business.

26 Beginning January 1, 1990, each month the Department
27 shall pay into the State and Local Tax Reform Fund, a special
28 fund in the State Treasury, the net revenue realized for the
29 preceding month from the 1% tax on sales of food for human
30 consumption which is to be consumed off the premises where it
31 is sold (other than alcoholic beverages, soft drinks and food
32 which has been prepared for immediate consumption) and
33 prescription and nonprescription medicines, drugs, medical
34 appliances and insulin, urine testing materials, syringes and

1 needles used by diabetics.

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

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

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

1 sum of (1) the Tax Act Amount required to be deposited into
2 the Build Illinois Bond Account in the Build Illinois Fund
3 during such month and (2) the amount transferred during such
4 month to the Build Illinois Fund from the State and Local
5 Sales Tax Reform Fund shall have been less than 1/12 of the
6 Annual Specified Amount, an amount equal to the difference
7 shall be immediately paid into the Build Illinois Fund from
8 other moneys received by the Department pursuant to the Tax
9 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
13 of (i) the Tax Act Amount or (ii) the Annual Specified Amount
14 for such fiscal year; and, further provided, that the amounts
15 payable into the Build Illinois Fund under this clause (b)
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
23 on any Bonds expected to be issued thereafter and all fees
24 and costs payable with respect thereto, all as certified by
25 the Director of the Bureau of the Budget. If on the last
26 business day of any month in which Bonds are outstanding
27 pursuant to the Build Illinois Bond Act, the aggregate of the
28 moneys deposited in the Build Illinois Bond Account in the
29 Build Illinois Fund in such month shall be less than the
30 amount required to be transferred in such month from the
31 Build Illinois Bond Account to the Build Illinois Bond
32 Retirement and Interest Fund pursuant to Section 13 of the
33 Build Illinois Bond Act, an amount equal to such deficiency
34 shall be immediately paid from other moneys received by the

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

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

25	Fiscal Year	Total Deposit
26	1993	\$0
27	1994	53,000,000
28	1995	58,000,000
29	1996	61,000,000
30	1997	64,000,000
31	1998	68,000,000
32	1999	71,000,000
33	2000	75,000,000
34	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023 and	275,000,000

23 each fiscal year
24 thereafter that bonds
25 are outstanding under
26 Section 13.2 of the
27 Metropolitan Pier and
28 Exposition Authority Act,
29 but not after fiscal year 2042.

30 Beginning July 20, 1993 and in each month of each fiscal
31 year thereafter, one-eighth of the amount requested in the
32 certificate of the Chairman of the Metropolitan Pier and
33 Exposition Authority for that fiscal year, less the amount
34 deposited into the McCormick Place Expansion Project Fund by

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

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

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

31 All remaining moneys received by the Department pursuant
32 to this Act shall be paid into the General Revenue Fund of
33 the State Treasury.

34 As soon as possible after the first day of each month,

1 upon certification of the Department of Revenue, the
 2 Comptroller shall order transferred and the Treasurer shall
 3 transfer from the General Revenue Fund to the Motor Fuel Tax
 4 Fund an amount equal to 1.7% of 80% of the net revenue
 5 realized under this Act for the second preceding month.
 6 Beginning April 1, 2000, this transfer is no longer required
 7 and shall not be made.

8 Net revenue realized for a month shall be the revenue
 9 collected by the State pursuant to this Act, less the amount
 10 paid out during that month as refunds to taxpayers for
 11 overpayment of liability.

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

16 Section 15. The Service Occupation Tax Act is amended by
 17 changing Section 9 as follows:

18 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

19 Sec. 9. Each serviceman required or authorized to
 20 collect the tax herein imposed shall pay to the Department
 21 the amount of such tax at the time when he is required to
 22 file his return for the period during which such tax was
 23 collectible, less a discount of 2.1% prior to January 1,
 24 1990, and 1.75% on and after January 1, 1990, or \$5 per
 25 calendar year, whichever is greater, which is allowed to
 26 reimburse the serviceman for expenses incurred in collecting
 27 the tax, keeping records, preparing and filing returns,
 28 remitting the tax and supplying data to the Department on
 29 request. Beginning on January 1, 2004, a retailer or
 30 serviceman is allowed to take the 1.75% or \$5 discount, as
 31 appropriate, for the first \$1,000,000 in sales in the
 32 aggregate in a calendar year under the Use Tax Act, the

1 Service Use Tax Act, the Service Occupation Tax Act, and the
2 Retailers' Occupation Tax Act. No discount may be taken for
3 sales above \$1,000,000 in the aggregate in a calendar year
4 under these Acts.

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,
8 is extended beyond the close of the period for which the
9 return is filed, the serviceman, in collecting the tax may
10 collect, for each tax return period, only the tax applicable
11 to the part of the selling price actually received during
12 such tax return 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
18 shall be filed on a form prescribed by the Department and
19 shall contain such information as the Department may
20 reasonably require.

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.
25 The taxpayer shall also file a return with the Department for
26 each of the first two months of each calendar quarter, on or
27 before the twentieth day of the following calendar month,
28 stating:

- 29 1. The name of the seller;
- 30 2. The address of the principal place of business
31 from which he engages in business as a serviceman in this
32 State;
- 33 3. The total amount of taxable receipts received by
34 him during the preceding calendar month, including

1 receipts from charge and time sales, but less all
2 deductions allowed by law;

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

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

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

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

13 A serviceman may accept a Manufacturer's Purchase Credit
14 certification from a purchaser in satisfaction of Service Use
15 Tax as provided in Section 3-70 of the Service Use Tax Act if
16 the purchaser provides the appropriate documentation as
17 required by Section 3-70 of the Service Use Tax Act. A
18 Manufacturer's Purchase Credit certification, accepted by a
19 serviceman as provided in Section 3-70 of the Service Use Tax
20 Act, may be used by that serviceman to satisfy Service
21 Occupation Tax liability in the amount claimed in the
22 certification, not to exceed 6.25% of the receipts subject to
23 tax from a qualifying purchase.

24 If the serviceman'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
27 return for January, February and March of a given year being
28 due by April 20 of such year; with the return for April, May
29 and June of a given year being due by July 20 of such year;
30 with the return for July, August and September of a given
31 year being due by October 20 of such year, and with the
32 return for October, November and December of a given year
33 being due by January 20 of the following year.

34 If the serviceman's average monthly tax liability to the

1 Department does not exceed \$50, the Department may authorize
2 his returns to be filed on an annual basis, with the return
3 for a given year being due by January 20 of the following
4 year.

5 Such quarter annual and annual returns, as to form and
6 substance, shall be subject to the same requirements as
7 monthly returns.

8 Notwithstanding any other provision in this Act
9 concerning the time within which a serviceman may file his
10 return, in the case of any serviceman who ceases to engage in
11 a kind of business which makes him responsible for filing
12 returns under this Act, such serviceman shall file a final
13 return under this Act with the Department not more than 1
14 month after discontinuing such business.

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

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

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

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

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

23 Where a serviceman collects the tax with respect to the
24 selling price of tangible personal property which he sells
25 and the purchaser thereafter returns such tangible personal
26 property and the serviceman refunds the selling price thereof
27 to the purchaser, such serviceman shall also refund, to the
28 purchaser, the tax so collected from the purchaser. When
29 filing his return for the period in which he refunds such tax
30 to the purchaser, the serviceman may deduct the amount of the
31 tax so refunded by him to the purchaser from any other
32 Service Occupation Tax, Service Use Tax, Retailers'
33 Occupation Tax or Use Tax which such serviceman may be
34 required to pay or remit to the Department, as shown by such

1 return, provided that the amount of the tax to be deducted
2 shall previously have been remitted to the Department by such
3 serviceman. If the serviceman shall not previously have
4 remitted the amount of such tax to the Department, he shall
5 be entitled to no deduction hereunder upon refunding such tax
6 to the purchaser.

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

14 Where the serviceman has more than one business
15 registered with the Department under separate registrations
16 hereunder, such serviceman shall file separate returns for
17 each registered business.

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

27 Beginning January 1, 1990, each month the Department
28 shall pay into the County and Mass Transit District Fund 4%
29 of the revenue realized for the preceding month from the
30 6.25% general rate.

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

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

5 Beginning August 1, 2000, each month the Department shall
6 pay into the Local Government Tax Fund 80% of the net revenue
7 realized for the preceding month from the 1.25% rate on the
8 selling price of motor fuel and gasohol.

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

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

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

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

20	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

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

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

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

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

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

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

26 Remaining moneys received by the Department pursuant to
27 this Act shall be paid into the General Revenue Fund of the
28 State Treasury.

29 The Department may, upon separate written notice to a
30 taxpayer, require the taxpayer to prepare and file with the
31 Department on a form prescribed by the Department within not
32 less than 60 days after receipt of the notice an annual
33 information return for the tax year specified in the notice.
34 Such annual return to the Department shall include a

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

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

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

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

31 The chief executive officer, proprietor, owner or highest
32 ranking manager shall sign the annual return to certify the
33 accuracy of the information contained therein. Any person
34 who willfully signs the annual return containing false or

1 inaccurate information shall be guilty of perjury and
2 punished accordingly. The annual return form prescribed by
3 the Department shall include a warning that the person
4 signing the return may be liable for perjury.

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

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

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

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

29 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
30 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
31 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
32 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

33 Section 20. The Retailers' Occupation Tax Act is amended

1 by changing Section 3 as follows:

2 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

8 1. The name of the seller;

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

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

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

24 5. Deductions allowed by law;

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

28 7. The amount of credit provided in Section 2d of
29 this Act;

30 8. The amount of tax due;

31 9. The signature of the taxpayer; and

32 10. Such other reasonable information as the
33 Department may require.

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

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

8 A retailer may accept a Manufacturer's Purchase Credit
9 certification from a purchaser in satisfaction of Use Tax as
10 provided in Section 3-85 of the Use Tax Act if the purchaser
11 provides the appropriate documentation as required by Section
12 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
13 certification, accepted by a retailer as provided in Section
14 3-85 of the Use Tax Act, may be used by that retailer to
15 satisfy Retailers' Occupation Tax liability in the amount
16 claimed in the certification, not to exceed 6.25% of the
17 receipts subject to tax from a qualifying purchase.

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

- 26 1. The name of the seller;
- 27 2. The address of the principal place of business
28 from which he engages in the business of selling tangible
29 personal property at retail in this State;
- 30 3. The total amount of taxable receipts received by
31 him during the preceding calendar month from sales of
32 tangible personal property by him during such preceding
33 calendar month, including receipts from charge and time
34 sales, but less all deductions allowed by law;

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

3 5. The amount of tax due; and

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

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

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

1 electronic funds transfer.

2 Before August 1 of each year beginning in 1993, the
3 Department shall notify all taxpayers required to make
4 payments by electronic funds transfer. All taxpayers
5 required to make payments by electronic funds transfer shall
6 make those payments for a minimum of one year beginning on
7 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
12 funds transfer and any taxpayers authorized to voluntarily
13 make 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 Any amount which is required to be shown or reported on
19 any return or other document under this Act shall, if such
20 amount is not a whole-dollar amount, be increased to the
21 nearest whole-dollar amount in any case where the fractional
22 part of a dollar is 50 cents or more, and decreased to the
23 nearest whole-dollar amount where the fractional part of a
24 dollar is less than 50 cents.

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

1 being due by January 20 of the following year.

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

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

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

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

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

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

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

22 The transaction reporting return, in the case of motor
23 vehicles or trailers that are required to be registered with
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
27 seller; the name and address of the purchaser; the amount of
28 the selling price including the amount allowed by the
29 retailer for traded-in property, if any; the amount allowed
30 by the retailer for the traded-in tangible personal property,
31 if any, to the extent to which Section 1 of this Act allows
32 an exemption for the value of traded-in property; the balance
33 payable after deducting such trade-in allowance from the
34 total selling price; the amount of tax due from the retailer

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

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

26 Such transaction reporting return shall be filed not
27 later than 20 days after the day of delivery of the item that
28 is being sold, but may be filed by the retailer at any time
29 sooner than that if he chooses to do so. The transaction
30 reporting return and tax remittance or proof of exemption
31 from the Illinois use tax may be transmitted to the
32 Department by way of the State agency with which, or State
33 officer with whom the tangible personal property must be
34 titled or registered (if titling or registration is required)

1 if the Department and such agency or State officer determine
2 that this procedure will expedite the processing of
3 applications for title or registration.

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

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

25 If the user who would otherwise pay tax to the retailer
26 wants the transaction reporting return filed and the payment
27 of the tax or proof of exemption made to the Department
28 before the retailer is willing to take these actions and such
29 user has not paid the tax to the retailer, such user may
30 certify to the fact of such delay by the retailer and may
31 (upon the Department being satisfied of the truth of such
32 certification) transmit the information required by the
33 transaction reporting return and the remittance for tax or
34 proof of exemption directly to the Department and obtain his

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

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

27 Except as provided in this Section, the retailer filing
28 the return under this Section shall, at the time of filing
29 such return, pay to the Department the amount of tax imposed
30 by this Act less a discount of 2.1% prior to January 1, 1990
31 and 1.75% on and after January 1, 1990, or \$5 per calendar
32 year, whichever is greater, which is allowed to reimburse the
33 retailer for the expenses incurred in keeping records,
34 preparing and filing returns, remitting the tax and supplying

1 data to the Department on request. Any prepayment made
2 pursuant to Section 2d of this Act shall be included in the
3 amount on which such 2.1% or 1.75% discount is computed. In
4 the case of retailers who report and pay the tax on a
5 transaction by transaction basis, as provided in this
6 Section, such discount shall be taken with each such tax
7 remittance instead of when such retailer files his periodic
8 return. Beginning on January 1, 2004, a retailer or
9 serviceman is allowed to take the 1.75% or \$5 discount, as
10 appropriate, for the first \$1,000,000 in sales in the
11 aggregate in a calendar year under the Use Tax Act, the
12 Service Use Tax Act, the Service Occupation Tax Act, and the
13 Retailers' Occupation Tax Act. No discount may be taken for
14 sales above \$1,000,000 in the aggregate in a calendar year
15 under these Acts.

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

1 month during which such tax liability is incurred and shall
2 make payment to the Department on or before the 7th, 15th,
3 22nd and last day of the month during which such liability is
4 incurred. If the month during which such tax liability is
5 incurred began prior to January 1, 1985, each payment shall
6 be in an amount equal to 1/4 of the taxpayer's actual
7 liability for the month or an amount set by the Department
8 not to exceed 1/4 of the average monthly liability of the
9 taxpayer to the Department for the preceding 4 complete
10 calendar quarters (excluding the month of highest liability
11 and the month of lowest liability in such 4 quarter period).
12 If the month during which such tax liability is incurred
13 begins on or after January 1, 1985 and prior to January 1,
14 1987, each payment shall be in an amount equal to 22.5% of
15 the taxpayer's actual liability for the month or 27.5% of the
16 taxpayer's liability for the same calendar month of the
17 preceding year. If the month during which such tax liability
18 is incurred begins on or after January 1, 1987 and prior to
19 January 1, 1988, each payment shall be in an amount equal to
20 22.5% of the taxpayer's actual liability for the month or
21 26.25% of the taxpayer's liability for the same calendar
22 month of the preceding year. If the month during which such
23 tax liability is incurred begins on or after January 1, 1988,
24 and prior to January 1, 1989, or begins on or after January
25 1, 1996, each payment shall be in an amount equal to 22.5% of
26 the taxpayer's actual liability for the month or 25% of the
27 taxpayer's liability for the same calendar month of the
28 preceding year. If the month during which such tax liability
29 is incurred begins on or after January 1, 1989, and prior to
30 January 1, 1996, each payment shall be in an amount equal to
31 22.5% of the taxpayer's actual liability for the month or 25%
32 of the taxpayer's liability for the same calendar month of
33 the preceding year or 100% of the taxpayer's actual liability
34 for the quarter monthly reporting period. The amount of such

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

1 reasonably foreseeable future will fall below the \$20,000
2 threshold stated above, then such taxpayer may petition the
3 Department for a change in such taxpayer's reporting status.
4 The Department shall change such taxpayer's reporting status
5 unless it finds that such change is seasonal in nature and
6 not likely to be long term. If any such quarter monthly
7 payment is not paid at the time or in the amount required by
8 this Section, then the taxpayer shall be liable for penalties
9 and interest on the difference between the minimum amount due
10 as a payment and the amount of such quarter monthly payment
11 actually and timely paid, except insofar as the taxpayer has
12 previously made payments for that month to the Department in
13 excess of the minimum payments previously due as provided in
14 this Section. The Department shall make reasonable rules and
15 regulations to govern the quarter monthly payment amount and
16 quarter monthly payment dates for taxpayers who file on other
17 than a calendar monthly basis.

18 The provisions of this paragraph apply before October 1,
19 2001. Without regard to whether a taxpayer is required to
20 make quarter monthly payments as specified above, any
21 taxpayer who is required by Section 2d of this Act to collect
22 and remit prepaid taxes and has collected prepaid taxes which
23 average in excess of \$25,000 per month during the preceding 2
24 complete calendar quarters, shall file a return with the
25 Department as required by Section 2f and shall make payments
26 to the Department on or before the 7th, 15th, 22nd and last
27 day of the month during which such liability is incurred. If
28 the month during which such tax liability is incurred began
29 prior to the effective date of this amendatory Act of 1985,
30 each payment shall be in an amount not less than 22.5% of the
31 taxpayer's actual liability under Section 2d. If the month
32 during which such tax liability is incurred begins on or
33 after January 1, 1986, each payment shall be in an amount
34 equal to 22.5% of the taxpayer's actual liability for the

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

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

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

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

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

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

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

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

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

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

1 property.

2 Beginning August 1, 2000, each month the Department shall
3 pay into the Local Government Tax Fund 80% of the net revenue
4 realized for the preceding month from the 1.25% rate on the
5 selling price of motor fuel and gasohol.

6 Of the remainder of the moneys received by the Department
7 pursuant to this Act, (a) 1.75% thereof shall be paid into
8 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
9 and on and after July 1, 1989, 3.8% thereof shall be paid
10 into the Build Illinois Fund; provided, however, that if in
11 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
12 as the case may be, of the moneys received by the Department
13 and required to be paid into the Build Illinois Fund pursuant
14 to this Act, Section 9 of the Use Tax Act, Section 9 of the
15 Service Use Tax Act, and Section 9 of the Service Occupation
16 Tax Act, such Acts being hereinafter called the "Tax Acts"
17 and such aggregate of 2.2% or 3.8%, as the case may be, of
18 moneys being hereinafter called the "Tax Act Amount", and (2)
19 the amount transferred to the Build Illinois Fund from the
20 State and Local Sales Tax Reform Fund shall be less than the
21 Annual Specified Amount (as hereinafter defined), an amount
22 equal to the difference shall be immediately paid into the
23 Build Illinois Fund from other moneys received by the
24 Department pursuant to the Tax Acts; the "Annual Specified
25 Amount" means the amounts specified below for fiscal years
26 1986 through 1993:

27	Fiscal Year	Annual Specified Amount
28	1986	\$54,800,000
29	1987	\$76,650,000
30	1988	\$80,480,000
31	1989	\$88,510,000
32	1990	\$115,330,000
33	1991	\$145,470,000
34	1992	\$182,730,000

1 1993 \$206,520,000;

2 and means the Certified Annual Debt Service Requirement (as

3 defined in Section 13 of the Build Illinois Bond Act) or the

4 Tax Act Amount, whichever is greater, for fiscal year 1994

5 and each fiscal year thereafter; and further provided, that

6 if on the last business day of any month the sum of (1) the

7 Tax Act Amount required to be deposited into the Build

8 Illinois Bond Account in the Build Illinois Fund during such

9 month and (2) the amount transferred to the Build Illinois

10 Fund from the State and Local Sales Tax Reform Fund shall

11 have been less than 1/12 of the Annual Specified Amount, an

12 amount equal to the difference shall be immediately paid into

13 the Build Illinois Fund from other moneys received by the

14 Department pursuant to the Tax Acts; and, further provided,

15 that in no event shall the payments required under the

16 preceding proviso result in aggregate payments into the Build

17 Illinois Fund pursuant to this clause (b) for any fiscal year

18 in excess of the greater of (i) the Tax Act Amount or (ii)

19 the Annual Specified Amount for such fiscal year. The

20 amounts payable into the Build Illinois Fund under clause (b)

21 of the first sentence in this paragraph shall be payable only

22 until such time as the aggregate amount on deposit under each

23 trust indenture securing Bonds issued and outstanding

24 pursuant to the Build Illinois Bond Act is sufficient, taking

25 into account any future investment income, to fully provide,

26 in accordance with such indenture, for the defeasance of or

27 the payment of the principal of, premium, if any, and

28 interest on the Bonds secured by such indenture and on any

29 Bonds expected to be issued thereafter and all fees and costs

30 payable with respect thereto, all as certified by the

31 Director of the Bureau of the Budget. If on the last

32 business day of any month in which Bonds are outstanding

33 pursuant to the Build Illinois Bond Act, the aggregate of

34 moneys deposited in the Build Illinois Bond Account in the

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

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

31	Fiscal Year	Total Deposit
32	1993	\$0
33	1994	53,000,000
34	1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000
27	2022	260,000,000
28	2023 and	275,000,000

29 each fiscal year
30 thereafter that bonds
31 are outstanding under
32 Section 13.2 of the
33 Metropolitan Pier and
34 Exposition Authority

1 Act, but not after fiscal year 2042.

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

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

23 Subject to payment of amounts into the Build Illinois
24 Fund and the McCormick Place Expansion Project Fund pursuant
25 to the preceding paragraphs or in any amendments thereto
26 hereafter enacted, beginning with the receipt of the first
27 report of taxes paid by an eligible business and continuing
28 for a 25-year period, the Department shall each month pay
29 into the Energy Infrastructure Fund 80% of the net revenue
30 realized from the 6.25% general rate on the selling price of
31 Illinois-mined coal that was sold to an eligible business.
32 For purposes of this paragraph, the term "eligible business"
33 means a new electric generating facility certified pursuant
34 to Section 605-332 of the Department of Commerce and

1 Community Affairs Law of the Civil Administrative Code of
2 Illinois.

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

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

32 If the annual information return required by this Section
33 is not filed when and as required, the taxpayer shall be
34 liable as follows:

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

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

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

19 The provisions of this Section concerning the filing of
20 an annual information return do not apply to a retailer who
21 is not required to file an income tax return with the United
22 States Government.

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

31 Net revenue realized for a month shall be the revenue
32 collected by the State pursuant to this Act, less the amount
33 paid out during that month as refunds to taxpayers for
34 overpayment of liability.

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

8 Any person who promotes, organizes, provides retail
9 selling space for concessionaires or other types of sellers
10 at the Illinois State Fair, DuQuoin State Fair, county fairs,
11 local fairs, art shows, flea markets and similar exhibitions
12 or events, including any transient merchant as defined by
13 Section 2 of the Transient Merchant Act of 1987, is required
14 to file a report with the Department providing the name of
15 the merchant's business, the name of the person or persons
16 engaged in merchant's business, the permanent address and
17 Illinois Retailers Occupation Tax Registration Number of the
18 merchant, the dates and location of the event and other
19 reasonable information that the Department may require. The
20 report must be filed not later than the 20th day of the month
21 next following the month during which the event with retail
22 sales was held. Any person who fails to file a report
23 required by this Section commits a business offense and is
24 subject to a fine not to exceed \$250.

25 Any person engaged in the business of selling tangible
26 personal property at retail as a concessionaire or other type
27 of seller at the Illinois State Fair, county fairs, art
28 shows, flea markets and similar exhibitions or events, or any
29 transient merchants, as defined by Section 2 of the Transient
30 Merchant Act of 1987, may be required to make a daily report
31 of the amount of such sales to the Department and to make a
32 daily payment of the full amount of tax due. The Department
33 shall impose this requirement when it finds that there is a
34 significant risk of loss of revenue to the State at such an

1 exhibition or event. Such a finding shall be based on
2 evidence that a substantial number of concessionaires or
3 other sellers who are not residents of Illinois will be
4 engaging in the business of selling tangible personal
5 property at retail at the exhibition or event, or other
6 evidence of a significant risk of loss of revenue to the
7 State. The Department shall notify concessionaires and other
8 sellers affected by the imposition of this requirement. In
9 the absence of notification by the Department, the
10 concessionaires and other sellers shall file their returns as
11 otherwise required in this Section.

12 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
13 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
14 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
15 6-28-01; 92-208, eff. 8-2-01; 92-484, eff. 8-23-01; 92-492,
16 eff. 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

17 Section 99. Effective date. This Act takes effect on
18 January 1, 2004.