



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

SB1857

Introduced 7/23/2007, by Sen. Kwame Raoul

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/8.25f	from Ch. 127, par. 144.25f
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
70 ILCS 210/13	from Ch. 85, par. 1233
70 ILCS 210/13.2	from Ch. 85, par. 1233.2

Amends the State Finance Act, the Use Tax Act, the Service Use Tax Act, the Retailers' Occupation Tax Act, and the Metropolitan Pier and Exposition Authority Act. Extends the duration and increases the amounts of deposits of certain use and occupation tax proceeds into the McCormick Place Expansion Project Fund. Increases certain bond authorization limits of the Metropolitan Pier and Exposition Authority from \$2,107,000,000 to \$2,457,000,000 and makes changes to the required maturity dates of the bonds. Makes other changes. Effective immediately.

LRB095 12778 BDD 38157 b

FISCAL NOTE ACT  
MAY APPLY

STATE DEBT  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by changing  
 5 Section 8.25f as follows:

6 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

7 Sec. 8.25f. McCormick Place Expansion Project Fund.

8 (a) Deposits. The following amounts shall be deposited into  
 9 the McCormick Place Expansion Project Fund in the State  
 10 Treasury: (i) the moneys required to be deposited into the Fund  
 11 under Section 9 of the Use Tax Act, Section 9 of the Service  
 12 Occupation Tax Act, Section 9 of the Service Use Tax Act, and  
 13 Section 3 of the Retailers' Occupation Tax Act and (ii) the  
 14 moneys required to be deposited into the Fund under Section 13  
 15 of the Metropolitan Pier and Exposition Authority Act.  
 16 Notwithstanding the foregoing, the maximum amount that may be  
 17 deposited into the McCormick Place Expansion Project Fund from  
 18 item (i) shall not exceed the Total Deposit ~~following~~ amounts  
 19 with respect to the following fiscal years:

	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023 <del>and</del>	275,000,000
4	<u>2024</u>	<u>275,000,000</u>
5	<u>2025</u>	<u>275,000,000</u>
6	<u>2026</u>	<u>287,000,000</u>
7	<u>2027</u>	<u>303,000,000</u>
8	<u>2028</u>	<u>320,000,000</u>
9	<u>2029</u>	<u>337,000,000</u>
10	<u>2030 and</u>	<u>350,000,000</u>

11 each fiscal year thereafter  
12 that bonds are outstanding  
13 under Section 13.2 of the  
14 Metropolitan Pier and Exposition  
15 Authority Act, but not after  
16 fiscal year 2048 ~~2042~~.

17 Provided that all amounts deposited in the Fund and  
18 requested in the Authority's certificate have been paid to the  
19 Authority, all amounts remaining in the McCormick Place  
20 Expansion Project Fund on the last day of any month shall be  
21 transferred to the General Revenue Fund.

22 (b) Authority certificate. Beginning with fiscal year 1994  
23 and continuing for each fiscal year thereafter, the Chairman of  
24 the Metropolitan Pier and Exposition Authority shall annually  
25 certify to the State Comptroller and the State Treasurer the  
26 amount necessary and required, during the fiscal year with

1 respect to which the certification is made, to pay the debt  
2 service requirements (including amounts to be paid with respect  
3 to arrangements to provide additional security or liquidity) on  
4 all outstanding bonds and notes, including refunding bonds,  
5 (collectively referred to as "bonds") in an amount issued by  
6 the Authority pursuant to Section 13.2 of the Metropolitan Pier  
7 and Exposition Authority Act. The certificate may be amended  
8 from time to time as necessary.

9 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

10 Section 10. The Use Tax Act is amended by changing Section  
11 9 as follows:

12 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

13 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
14 and trailers that are required to be registered with an agency  
15 of this State, each retailer required or authorized to collect  
16 the tax imposed by this Act shall pay to the Department the  
17 amount of such tax (except as otherwise provided) at the time  
18 when he is required to file his return for the period during  
19 which such tax was collected, less a discount of 2.1% prior to  
20 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
21 per calendar year, whichever is greater, which is allowed to  
22 reimburse the retailer for expenses incurred in collecting the  
23 tax, keeping records, preparing and filing returns, remitting  
24 the tax and supplying data to the Department on request. In the

1 case of retailers who report and pay the tax on a transaction  
2 by transaction basis, as provided in this Section, such  
3 discount shall be taken with each such tax remittance instead  
4 of when such retailer files his periodic return. A retailer  
5 need not remit that part of any tax collected by him to the  
6 extent that he is required to remit and does remit the tax  
7 imposed by the Retailers' Occupation Tax Act, with respect to  
8 the sale of the same property.

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

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

24 The Department may require returns to be filed on a  
25 quarterly basis. If so required, a return for each calendar  
26 quarter shall be filed on or before the twentieth day of the

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

5 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

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

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

24 Beginning October 1, 1993, a taxpayer who has an average  
25 monthly tax liability of \$150,000 or more shall make all  
26 payments required by rules of the Department by electronic

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

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



1 for a minimum of one year beginning on October 1.

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

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

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

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

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

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

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

1 on other than a calendar monthly basis.

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

1 credit taken and that actually due, and the taxpayer shall be  
2 liable for penalties and interest on such difference.

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

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

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

23 Notwithstanding any other provision in this Act concerning  
24 the time within which a retailer may file his return, in the  
25 case of any retailer who ceases to engage in a kind of business  
26 which makes him responsible for filing returns under this Act,

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

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

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

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



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

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

24 With each such transaction reporting return, the retailer  
25 shall remit the proper amount of tax due (or shall submit  
26 satisfactory evidence that the sale is not taxable if that is

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

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

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

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

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

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

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

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

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

1 consumption) and prescription and nonprescription medicines,  
2 drugs, medical appliances and insulin, urine testing  
3 materials, syringes and needles used by diabetics.

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

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

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

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the Local Government Tax Fund 16% of the net revenue  
25 realized for the preceding month from the 6.25% general rate on  
26 the selling price of tangible personal property which is

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

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

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

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

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



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

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

1	2014	170,000,000
2	2015	179,000,000
3	2016	189,000,000
4	2017	199,000,000
5	2018	210,000,000
6	2019	221,000,000
7	2020	233,000,000
8	2021	246,000,000
9	2022	260,000,000
10	2023 <del>and</del>	275,000,000
11	<u>2024</u>	<u>275,000,000</u>
12	<u>2025</u>	<u>275,000,000</u>
13	<u>2026</u>	<u>287,000,000</u>
14	<u>2027</u>	<u>303,000,000</u>
15	<u>2028</u>	<u>320,000,000</u>
16	<u>2029</u>	<u>337,000,000</u>
17	<u>2030 and</u>	<u>350,000,000</u>

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 Act,  
24           but not after fiscal year 2048 ~~2042~~.

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

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

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

20 Subject to payment of amounts into the Build Illinois Fund  
21 and the McCormick Place Expansion Project Fund pursuant to the  
22 preceding paragraphs or in any amendments thereto hereafter  
23 enacted, beginning with the receipt of the first report of  
24 taxes paid by an eligible business and continuing for a 25-year  
25 period, the Department shall each month pay into the Energy  
26 Infrastructure Fund 80% of the net revenue realized from the

1 6.25% general rate on the selling price of Illinois-mined coal  
2 that was sold to an eligible business. For purposes of this  
3 paragraph, the term "eligible business" means a new electric  
4 generating facility certified pursuant to Section 605-332 of  
5 the Department of Commerce and Economic Opportunity Law of the  
6 Civil Administrative Code of Illinois.

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

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

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

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

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

5 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

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

8 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

9 Sec. 9. Each serviceman required or authorized to collect  
10 the tax herein imposed shall pay to the Department the amount  
11 of such tax (except as otherwise provided) at the time when he  
12 is required to file his return for the period during which such  
13 tax was collected, less a discount of 2.1% prior to January 1,  
14 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
15 year, whichever is greater, which is allowed to reimburse the  
16 serviceman for expenses incurred in collecting the tax, keeping  
17 records, preparing and filing returns, remitting the tax and  
18 supplying data to the Department on request. A serviceman need  
19 not remit that part of any tax collected by him to the extent  
20 that he is required to pay and does pay the tax imposed by the  
21 Service Occupation Tax Act with respect to his sale of service  
22 involving the incidental transfer by him of the same property.

23 Except as provided hereinafter in this Section, on or  
24 before the twentieth day of each calendar month, such

1 serviceman shall file a return for the preceding calendar month  
2 in accordance with reasonable Rules and Regulations to be  
3 promulgated by the Department. Such return shall be filed on a  
4 form prescribed by the Department and shall contain such  
5 information as the Department may reasonably require.

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

- 13 1. The name of the seller;
- 14 2. The address of the principal place of business from  
15 which he engages in business as a serviceman in this State;
- 16 3. The total amount of taxable receipts received by him  
17 during the preceding calendar month, including receipts  
18 from charge and time sales, but less all deductions allowed  
19 by law;
- 20 4. The amount of credit provided in Section 2d of this  
21 Act;
- 22 5. The amount of tax due;
- 23 5-5. The signature of the taxpayer; and
- 24 6. Such other reasonable information as the Department  
25 may require.

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

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

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

1 all payments required by rules of the Department by electronic  
2 funds transfer.

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

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

11 All taxpayers required to make payment by electronic funds  
12 transfer and any taxpayers authorized to voluntarily make  
13 payments by electronic funds transfer shall make those payments  
14 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 If the serviceman is otherwise required to file a monthly  
19 return and if the serviceman's average monthly tax liability to  
20 the Department does not exceed \$200, the Department may  
21 authorize his returns to be filed on a quarter annual basis,  
22 with the return for January, February and March of a given year  
23 being due by April 20 of such year; with the return for April,  
24 May and June of a given year being due by July 20 of such year;  
25 with the return for July, August and September of a given year  
26 being due by October 20 of such year, and with the return for



1 October, November and December of a given year being due by  
2 January 20 of the following year.

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

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

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

19 Where a serviceman collects the tax with respect to the  
20 selling price of property which he sells and the purchaser  
21 thereafter returns such property and the serviceman refunds the  
22 selling price thereof to the purchaser, such serviceman shall  
23 also refund, to the purchaser, the tax so collected from the  
24 purchaser. When filing his return for the period in which he  
25 refunds such tax to the purchaser, the serviceman may deduct  
26 the amount of the tax so refunded by him to the purchaser from

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

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

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

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

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

1 pay into the State and Local Tax Reform Fund, a special fund in  
2 the State Treasury, the net revenue realized for the preceding  
3 month from the 1% tax on sales of food for human consumption  
4 which is to be consumed off the premises where it is sold  
5 (other than alcoholic beverages, soft drinks and food which has  
6 been prepared for immediate consumption) and prescription and  
7 nonprescription medicines, drugs, medical appliances and  
8 insulin, urine testing materials, syringes and needles used by  
9 diabetics.

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

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

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

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

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

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

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

		Total
	Fiscal Year	Deposit
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

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

1	2023 <del>and</del>	275,000,000
2	<u>2024</u>	<u>275,000,000</u>
3	<u>2025</u>	<u>275,000,000</u>
4	<u>2026</u>	<u>287,000,000</u>
5	<u>2027</u>	<u>303,000,000</u>
6	<u>2028</u>	<u>320,000,000</u>
7	<u>2029</u>	<u>337,000,000</u>
8	<u>2030 and</u>	<u>350,000,000</u>

9           each fiscal year  
 10           thereafter that bonds  
 11           are outstanding under  
 12           Section 13.2 of the  
 13           Metropolitan Pier and  
 14           Exposition Authority Act,  
 15           but not after fiscal  
 16           year 2048 ~~2042~~.

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



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

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

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

25 All remaining moneys received by the Department pursuant to  
26 this Act shall be paid into the General Revenue Fund of the

1 State Treasury.

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

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

13 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

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

16 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

17 Sec. 9. Each serviceman required or authorized to collect  
18 the tax herein imposed shall pay to the Department the amount  
19 of such tax at the time when he is required to file his return  
20 for the period during which such tax was collectible, less a  
21 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
22 after January 1, 1990, or \$5 per calendar year, whichever is  
23 greater, which is allowed to reimburse the serviceman for  
24 expenses incurred in collecting the tax, keeping records,

1 preparing and filing returns, remitting the tax and supplying  
2 data to the Department on request.

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

11 Except as provided hereinafter in this Section, on or  
12 before the twentieth day of each calendar month, such  
13 serviceman shall file a return for the preceding calendar month  
14 in accordance with reasonable rules and regulations to be  
15 promulgated by the Department of Revenue. Such return shall be  
16 filed on a form prescribed by the Department and shall contain  
17 such information as the Department may reasonably require.

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

- 25 1. The name of the seller;  
26 2. The address of the principal place of business from

1 which he engages in business as a serviceman in this State;

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

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

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

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

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

16 Prior to October 1, 2003, and on and after September 1,  
17 2004 a serviceman may accept a Manufacturer's Purchase Credit  
18 certification from a purchaser in satisfaction of Service Use  
19 Tax as provided in Section 3-70 of the Service Use Tax Act if  
20 the purchaser provides the appropriate documentation as  
21 required by Section 3-70 of the Service Use Tax Act. A  
22 Manufacturer's Purchase Credit certification, accepted prior  
23 to October 1, 2003 or on or after September 1, 2004 by a  
24 serviceman as provided in Section 3-70 of the Service Use Tax  
25 Act, may be used by that serviceman to satisfy Service  
26 Occupation Tax liability in the amount claimed in the

1 certification, not to exceed 6.25% of the receipts subject to  
2 tax from a qualifying purchase. A Manufacturer's Purchase  
3 Credit reported on any original or amended return filed under  
4 this Act after October 20, 2003 for reporting periods prior to  
5 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
6 Credit reported on annual returns due on or after January 1,  
7 2005 will be disallowed for periods prior to September 1, 2004.  
8 No Manufacturer's Purchase Credit may be used after September  
9 30, 2003 through August 31, 2004 to satisfy any tax liability  
10 imposed under this Act, including any audit liability.

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

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

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

1 returns.

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

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

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

8 Before August 1 of each year beginning in 1993, the  
9 Department shall notify all taxpayers required to make payments  
10 by electronic funds transfer. All taxpayers required to make  
11 payments by electronic funds transfer shall make those payments  
12 for a minimum of one year beginning on 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 funds  
17 transfer and any taxpayers authorized to voluntarily make  
18 payments by electronic funds transfer shall make those payments  
19 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 and  
25 the purchaser thereafter returns such tangible personal  
26 property and the serviceman refunds the selling price thereof

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

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

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

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the Local Government Tax Fund the revenue realized for



1 the preceding month from the 1% tax on sales of food for human  
2 consumption which is to be consumed off the premises where it  
3 is sold (other than alcoholic beverages, soft drinks and food  
4 which has been prepared for immediate consumption) and  
5 prescription and nonprescription medicines, drugs, medical  
6 appliances and insulin, urine testing materials, syringes and  
7 needles used by diabetics.

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

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

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

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

24 Of the remainder of the moneys received by the Department  
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the  
2 Build Illinois Fund; provided, however, that if in any fiscal  
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
4 may be, of the moneys received by the Department and required  
5 to be paid into the Build Illinois Fund pursuant to Section 3  
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
8 Service Occupation Tax Act, such Acts being hereinafter called  
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
10 may be, of moneys being hereinafter called the "Tax Act  
11 Amount", and (2) the amount transferred to the Build Illinois  
12 Fund from the State and Local Sales Tax Reform Fund shall be  
13 less than the Annual Specified Amount (as defined in Section 3  
14 of the Retailers' Occupation Tax Act), an amount equal to the  
15 difference shall be immediately paid into the Build Illinois  
16 Fund from other moneys received by the Department pursuant to  
17 the Tax Acts; and further provided, that if on the last  
18 business day of any month the sum of (1) the Tax Act Amount  
19 required to be deposited into the Build Illinois Account in the  
20 Build Illinois Fund during such month and (2) the amount  
21 transferred during such month to the Build Illinois Fund from  
22 the State and Local Sales Tax Reform Fund shall have been less  
23 than 1/12 of the Annual Specified Amount, an amount equal to  
24 the difference shall be immediately paid into the Build  
25 Illinois Fund from other moneys received by the Department  
26 pursuant to the Tax Acts; and, further provided, that in no

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

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

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

		Total
	Fiscal Year	Deposit
25	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023 <del>and</del>	275,000,000
5	<u>2024</u>	<u>275,000,000</u>
6	<u>2025</u>	<u>275,000,000</u>
7	<u>2026</u>	<u>287,000,000</u>
8	<u>2027</u>	<u>303,000,000</u>
9	<u>2028</u>	<u>320,000,000</u>
10	<u>2029</u>	<u>337,000,000</u>
11	<u>2030 and</u>	<u>350,000,000</u>

12           each fiscal year  
13           thereafter that bonds  
14           are outstanding under  
15           Section 13.2 of the  
16           Metropolitan Pier and  
17           Exposition Authority Act,  
18           but not after fiscal year 2048 ~~2042~~.

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

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

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

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

1           Remaining moneys received by the Department pursuant to  
2 this Act shall be paid into the General Revenue Fund of the  
3 State Treasury.

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



1           If the annual information return required by this Section  
2 is not filed when and as required, the taxpayer shall be liable  
3 as follows:

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

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

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

22           The foregoing portion of this Section concerning the filing  
23 of an annual information return shall not apply to a serviceman  
24 who is not required to file an income tax return with the  
25 United States Government.

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

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

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

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

19 (Source: P.A. 93-24, eff. 6-20-03; 93-840, eff. 7-30-04;  
20 94-1074, eff. 12-26-06.)

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

23 (35 ILCS 120/3) (from Ch. 120, par. 442)

24 Sec. 3. Except as provided in this Section, on or before

1 the twentieth day of each calendar month, every person engaged  
2 in the business of selling tangible personal property at retail  
3 in this State during the preceding calendar month shall file a  
4 return with the Department, stating:

5 1. The name of the seller;

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

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

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

21 5. Deductions allowed by law;

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

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

- 1           8. The amount of tax due;
- 2           9. The signature of the taxpayer; and
- 3           10. Such other reasonable information as the
- 4           Department may require.

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

9           Each return shall be accompanied by the statement of  
10          prepaid tax issued pursuant to Section 2e for which credit is  
11          claimed.

12          Prior to October 1, 2003, and on and after September 1,  
13          2004 a retailer may accept a Manufacturer's Purchase Credit  
14          certification from a purchaser in satisfaction of Use Tax as  
15          provided in Section 3-85 of the Use Tax Act if the purchaser  
16          provides the appropriate documentation as required by Section  
17          3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
18          certification, accepted by a retailer prior to October 1, 2003  
19          and on and after September 1, 2004 as provided in Section 3-85  
20          of the Use Tax Act, may be used by that retailer to satisfy  
21          Retailers' Occupation Tax liability in the amount claimed in  
22          the certification, not to exceed 6.25% of the receipts subject  
23          to tax from a qualifying purchase. A Manufacturer's Purchase  
24          Credit reported on any original or amended return filed under  
25          this Act after October 20, 2003 for reporting periods prior to  
26          September 1, 2004 shall be disallowed. Manufacturer's

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

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

14 1. The name of the seller;

15 2. The address of the principal place of business from  
16 which he engages in the business of selling tangible  
17 personal property at retail in this State;

18 3. The total amount of taxable receipts received by him  
19 during the preceding calendar month from sales of tangible  
20 personal property by him during such preceding calendar  
21 month, including receipts from charge and time sales, but  
22 less all deductions allowed by law;

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

25 5. The amount of tax due; and

26 6. Such other reasonable information as the Department

1           may require.

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

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

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

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

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

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

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

25 Any taxpayer not required to make payments by electronic  
26 funds transfer may make payments by electronic funds transfer



1 with the permission of the Department.

2 All taxpayers required to make payment by electronic funds  
3 transfer and any taxpayers authorized to voluntarily make  
4 payments by electronic funds transfer shall make those payments  
5 in the manner authorized by the Department.

6 The Department shall adopt such rules as are necessary to  
7 effectuate a program of electronic funds transfer and the  
8 requirements of this Section.

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

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

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

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

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

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

22           In addition, with respect to motor vehicles, watercraft,  
23 aircraft, and trailers that are required to be registered with  
24 an agency of this State, every retailer selling this kind of  
25 tangible personal property shall file, with the Department,  
26 upon a form to be prescribed and supplied by the Department, a

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

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

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

22           The transaction reporting return in the case of watercraft  
23 or aircraft must show the name and address of the seller; the  
24 name and address of the purchaser; the amount of the selling  
25 price including the amount allowed by the retailer for  
26 traded-in property, if any; the amount allowed by the retailer

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

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

24 With each such transaction reporting return, the retailer  
25 shall remit the proper amount of tax due (or shall submit  
26 satisfactory evidence that the sale is not taxable if that is

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

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

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

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

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

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

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

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

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 \$10,000  
21 or more during the preceding 4 complete calendar quarters, he  
22 shall file a return with the Department each month by the 20th  
23 day of the month next following the month during which such tax  
24 liability is incurred and shall make payments to the Department  
25 on or before the 7th, 15th, 22nd and last day of the month  
26 during which such liability is incurred. On and after October



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

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

1 calendar quarter period is less than \$10,000. However, if a  
2 taxpayer can show the Department that a substantial change in  
3 the taxpayer's business has occurred which causes the taxpayer  
4 to anticipate that his average monthly tax liability for the  
5 reasonably foreseeable future will fall below the \$10,000  
6 threshold stated above, then such taxpayer may petition the  
7 Department for a change in such taxpayer's reporting status. On  
8 and after October 1, 2000, once applicable, the requirement of  
9 the making of quarter monthly payments to the Department by  
10 taxpayers having an average monthly tax liability of \$20,000 or  
11 more as determined in the manner provided above shall continue  
12 until such taxpayer's average monthly liability to the  
13 Department during the preceding 4 complete calendar quarters  
14 (excluding the month of highest liability and the month of  
15 lowest liability) is less than \$19,000 or until such taxpayer's  
16 average monthly liability to the Department as computed for  
17 each calendar quarter of the 4 preceding complete calendar  
18 quarter period is less than \$20,000. However, if a taxpayer can  
19 show the Department that a substantial change in the taxpayer's  
20 business has occurred which causes the taxpayer to anticipate  
21 that his average monthly tax liability for the reasonably  
22 foreseeable future will fall below the \$20,000 threshold stated  
23 above, then such taxpayer may petition the Department for a  
24 change in such taxpayer's reporting status. The Department  
25 shall change such taxpayer's reporting status unless it finds  
26 that such change is seasonal in nature and not likely to be

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

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

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

23 The provisions of this paragraph apply on and after October  
24 1, 2001. Without regard to whether a taxpayer is required to  
25 make quarter monthly payments as specified above, any taxpayer  
26 who is required by Section 2d of this Act to collect and remit

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

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

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

1 taxpayer a credit memorandum for the excess.

2 Beginning January 1, 1990, each month the Department shall  
3 pay into the Local Government Tax Fund, a special fund in the  
4 State treasury which is hereby created, the net revenue  
5 realized for the preceding month from the 1% tax on sales of  
6 food for human consumption which is to be consumed off the  
7 premises where it is sold (other than alcoholic beverages, soft  
8 drinks and food which has been prepared for immediate  
9 consumption) and prescription and nonprescription medicines,  
10 drugs, medical appliances and insulin, urine testing  
11 materials, syringes and needles used by diabetics.

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

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

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

25 Beginning August 1, 2000, each month the Department shall  
26 pay into the Local Government Tax Fund 80% of the net revenue



1 realized for the preceding month from the 1.25% rate on the  
2 selling price of motor fuel and gasohol.

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

23	Fiscal Year	Annual Specified Amount
24	1986	\$54,800,000
25	1987	\$76,650,000
26	1988	\$80,480,000

1	1989	\$88,510,000
2	1990	\$115,330,000
3	1991	\$145,470,000
4	1992	\$182,730,000
5	1993	\$206,520,000;

6 and means the Certified Annual Debt Service Requirement (as  
7 defined in Section 13 of the Build Illinois Bond Act) or the  
8 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
9 each fiscal year thereafter; and further provided, that if on  
10 the last business day of any month the sum of (1) the Tax Act  
11 Amount required to be deposited into the Build Illinois Bond  
12 Account in the Build Illinois Fund during such month and (2)  
13 the amount transferred to the Build Illinois Fund from the  
14 State and Local Sales Tax Reform Fund shall have been less than  
15 1/12 of the Annual Specified Amount, an amount equal to the  
16 difference shall be immediately paid into the Build Illinois  
17 Fund from other moneys received by the Department pursuant to  
18 the Tax Acts; and, further provided, that in no event shall the  
19 payments required under the preceding proviso result in  
20 aggregate payments into the Build Illinois Fund pursuant to  
21 this clause (b) for any fiscal year in excess of the greater of  
22 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
23 such fiscal year. The amounts payable into the Build Illinois  
24 Fund under clause (b) of the first sentence in this paragraph  
25 shall be payable only until such time as the aggregate amount  
26 on deposit under each trust indenture securing Bonds issued and

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

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

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

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

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023 <del>and</del>	275,000,000
22	<u>2024</u>	<u>275,000,000</u>
23	<u>2025</u>	<u>275,000,000</u>
24	<u>2026</u>	<u>287,000,000</u>
25	<u>2027</u>	<u>303,000,000</u>
26	<u>2028</u>	<u>320,000,000</u>

1                                   2029                                   337,000,000

2                                   2030 and                                   350,000,000

3                                   each fiscal year

4                                   thereafter that bonds

5                                   are outstanding under

6                                   Section 13.2 of the

7                                   Metropolitan Pier and

8                                   Exposition Authority Act,

9                                   but not after fiscal year 2048 ~~2042~~.

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

23                                  Subject to payment of amounts into the Build Illinois Fund  
24                                  and the McCormick Place Expansion Project Fund pursuant to the  
25                                  preceding paragraphs or in any amendments thereto hereafter  
26                                  enacted, beginning July 1, 1993, the Department shall each

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

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

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

24 The Department may, upon separate written notice to a  
25 taxpayer, require the taxpayer to prepare and file with the  
26 Department on a form prescribed by the Department within not

1 less than 60 days after receipt of the notice an annual  
2 information return for the tax year specified in the notice.  
3 Such annual return to the Department shall include a statement  
4 of gross receipts as shown by the retailer's last Federal  
5 income tax return. If the total receipts of the business as  
6 reported in the Federal income tax return do not agree with the  
7 gross receipts reported to the Department of Revenue for the  
8 same period, the retailer shall attach to his annual return a  
9 schedule showing a reconciliation of the 2 amounts and the  
10 reasons for the difference. The retailer's annual return to the  
11 Department shall also disclose the cost of goods sold by the  
12 retailer during the year covered by such return, opening and  
13 closing inventories of such goods for such year, costs of goods  
14 used from stock or taken from stock and given away by the  
15 retailer during such year, payroll information of the  
16 retailer's business during such year and any additional  
17 reasonable information which the Department deems would be  
18 helpful in determining the accuracy of the monthly, quarterly  
19 or annual returns filed by such retailer as provided for in  
20 this Section.

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

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



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

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

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

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

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

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

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

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

1 commits a business offense and is subject to a fine not to  
2 exceed \$250.

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

23 (Source: P.A. 93-22, eff. 6-20-03; 93-24, eff. 6-20-03; 93-840,  
24 eff. 7-30-04; 93-926, eff. 8-12-04; 93-1057, eff. 12-2-04;  
25 94-1074, eff. 12-26-06.)

1           Section 30. The Metropolitan Pier and Exposition Authority  
2 Act is amended by changing Sections 13 and 13.2 as follows:

3           (70 ILCS 210/13) (from Ch. 85, par. 1233)

4           Sec. 13. (a) The Authority shall not have power to levy  
5 taxes for any purpose, except as provided in subsections (b),  
6 (c), (d), (e), and (f).

7           (b) By ordinance the Authority shall, as soon as  
8 practicable after the effective date of this amendatory Act of  
9 1991, impose a Metropolitan Pier and Exposition Authority  
10 Retailers' Occupation Tax upon all persons engaged in the  
11 business of selling tangible personal property at retail within  
12 the territory described in this subsection at the rate of 1.0%  
13 of the gross receipts (i) from the sale of food, alcoholic  
14 beverages, and soft drinks sold for consumption on the premises  
15 where sold and (ii) from the sale of food, alcoholic beverages,  
16 and soft drinks sold for consumption off the premises where  
17 sold by a retailer whose principal source of gross receipts is  
18 from the sale of food, alcoholic beverages, and soft drinks  
19 prepared for immediate consumption.

20           The tax imposed under this subsection and all civil  
21 penalties that may be assessed as an incident to that tax shall  
22 be collected and enforced by the Illinois Department of  
23 Revenue. The Department shall have full power to administer and  
24 enforce this subsection, to collect all taxes and penalties so  
25 collected in the manner provided in this subsection, and to

1 determine all rights to credit memoranda arising on account of  
2 the erroneous payment of tax or penalty under this subsection.  
3 In the administration of and compliance with this subsection,  
4 the Department and persons who are subject to this subsection  
5 shall have the same rights, remedies, privileges, immunities,  
6 powers, and duties, shall be subject to the same conditions,  
7 restrictions, limitations, penalties, exclusions, exemptions,  
8 and definitions of terms, and shall employ the same modes of  
9 procedure applicable to this Retailers' Occupation Tax as are  
10 prescribed in Sections 1, 2 through 2-65 (in respect to all  
11 provisions of those Sections other than the State rate of  
12 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes  
13 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,  
14 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until  
15 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,  
16 and, on and after January 1, 1994, all applicable provisions of  
17 the Uniform Penalty and Interest Act that are not inconsistent  
18 with this Act, as fully as if provisions contained in those  
19 Sections of the Retailers' Occupation Tax Act were set forth in  
20 this subsection.

21 Persons subject to any tax imposed under the authority  
22 granted in this subsection may reimburse themselves for their  
23 seller's tax liability under this subsection by separately  
24 stating that tax as an additional charge, which charge may be  
25 stated in combination, in a single amount, with State taxes  
26 that sellers are required to collect under the Use Tax Act,

1 pursuant to bracket schedules as the Department may prescribe.  
2 The retailer filing the return shall, at the time of filing the  
3 return, pay to the Department the amount of tax imposed under  
4 this subsection, less a discount of 1.75%, which is allowed to  
5 reimburse the retailer for the expenses incurred in keeping  
6 records, preparing and filing returns, remitting the tax, and  
7 supplying data to the Department on request.

8 Whenever the Department determines that a refund should be  
9 made under this subsection to a claimant instead of issuing a  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause a warrant to be drawn for the  
12 amount specified and to the person named in the notification  
13 from the Department. The refund shall be paid by the State  
14 Treasurer out of the Metropolitan Pier and Exposition Authority  
15 trust fund held by the State Treasurer as trustee for the  
16 Authority.

17 Nothing in this subsection authorizes the Authority to  
18 impose a tax upon the privilege of engaging in any business  
19 that under the Constitution of the United States may not be  
20 made the subject of taxation by this State.

21 The Department shall forthwith pay over to the State  
22 Treasurer, ex officio, as trustee for the Authority, all taxes  
23 and penalties collected under this subsection for deposit into  
24 a trust fund held outside of the State Treasury. On or before  
25 the 25th day of each calendar month, the Department shall  
26 prepare and certify to the Comptroller the amounts to be paid

1 under subsection (g) of this Section, which shall be the  
2 amounts, not including credit memoranda, collected under this  
3 subsection during the second preceding calendar month by the  
4 Department, less any amounts determined by the Department to be  
5 necessary for the payment of refunds and less 2% of such  
6 balance, which sum shall be deposited by the State Treasurer  
7 into the Tax Compliance and Administration Fund in the State  
8 Treasury from which it shall be appropriated to the Department  
9 to cover the costs of the Department in administering and  
10 enforcing the provisions of this subsection. Within 10 days  
11 after receipt by the Comptroller of the certification, the  
12 Comptroller shall cause the orders to be drawn for the  
13 remaining amounts, and the Treasurer shall administer those  
14 amounts as required in subsection (g).

15 A certificate of registration issued by the Illinois  
16 Department of Revenue to a retailer under the Retailers'  
17 Occupation Tax Act shall permit the registrant to engage in a  
18 business that is taxed under the tax imposed under this  
19 subsection, and no additional registration shall be required  
20 under the ordinance imposing the tax or under this subsection.

21 A certified copy of any ordinance imposing or discontinuing  
22 any tax under this subsection or effecting a change in the rate  
23 of that tax shall be filed with the Department, whereupon the  
24 Department shall proceed to administer and enforce this  
25 subsection on behalf of the Authority as of the first day of  
26 the third calendar month following the date of filing.

1           The tax authorized to be levied under this subsection may  
2 be levied within all or any part of the following described  
3 portions of the metropolitan area:

4           (1) that portion of the City of Chicago located within  
5 the following area: Beginning at the point of intersection  
6 of the Cook County - DuPage County line and York Road, then  
7 North along York Road to its intersection with Touhy  
8 Avenue, then east along Touhy Avenue to its intersection  
9 with the Northwest Tollway, then southeast along the  
10 Northwest Tollway to its intersection with Lee Street, then  
11 south along Lee Street to Higgins Road, then south and east  
12 along Higgins Road to its intersection with Mannheim Road,  
13 then south along Mannheim Road to its intersection with  
14 Irving Park Road, then west along Irving Park Road to its  
15 intersection with the Cook County - DuPage County line,  
16 then north and west along the county line to the point of  
17 beginning; and

18           (2) that portion of the City of Chicago located within  
19 the following area: Beginning at the intersection of West  
20 55th Street with Central Avenue, then east along West 55th  
21 Street to its intersection with South Cicero Avenue, then  
22 south along South Cicero Avenue to its intersection with  
23 West 63rd Street, then west along West 63rd Street to its  
24 intersection with South Central Avenue, then north along  
25 South Central Avenue to the point of beginning; and

26           (3) that portion of the City of Chicago located within



1 the following area: Beginning at the point 150 feet west of  
2 the intersection of the west line of North Ashland Avenue  
3 and the north line of West Diversey Avenue, then north 150  
4 feet, then east along a line 150 feet north of the north  
5 line of West Diversey Avenue extended to the shoreline of  
6 Lake Michigan, then following the shoreline of Lake  
7 Michigan (including Navy Pier and all other improvements  
8 fixed to land, docks, or piers) to the point where the  
9 shoreline of Lake Michigan and the Adlai E. Stevenson  
10 Expressway extended east to that shoreline intersect, then  
11 west along the Adlai E. Stevenson Expressway to a point 150  
12 feet west of the west line of South Ashland Avenue, then  
13 north along a line 150 feet west of the west line of South  
14 and North Ashland Avenue to the point of beginning.

15 The tax authorized to be levied under this subsection may  
16 also be levied on food, alcoholic beverages, and soft drinks  
17 sold on boats and other watercraft departing from and returning  
18 to the shoreline of Lake Michigan (including Navy Pier and all  
19 other improvements fixed to land, docks, or piers) described in  
20 item (3).

21 (c) By ordinance the Authority shall, as soon as  
22 practicable after the effective date of this amendatory Act of  
23 1991, impose an occupation tax upon all persons engaged in the  
24 corporate limits of the City of Chicago in the business of  
25 renting, leasing, or letting rooms in a hotel, as defined in  
26 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of

1 the gross rental receipts from the renting, leasing, or letting  
2 of hotel rooms within the City of Chicago, excluding, however,  
3 from gross rental receipts the proceeds of renting, leasing, or  
4 letting to permanent residents of a hotel, as defined in that  
5 Act. Gross rental receipts shall not include charges that are  
6 added on account of the liability arising from any tax imposed  
7 by the State or any governmental agency on the occupation of  
8 renting, leasing, or letting rooms in a hotel.

9 The tax imposed by the Authority under this subsection and  
10 all civil penalties that may be assessed as an incident to that  
11 tax shall be collected and enforced by the Illinois Department  
12 of Revenue. The certificate of registration that is issued by  
13 the Department to a lessor under the Hotel Operators'  
14 Occupation Tax Act shall permit that registrant to engage in a  
15 business that is taxable under any ordinance enacted under this  
16 subsection without registering separately with the Department  
17 under that ordinance or under this subsection. The Department  
18 shall have full power to administer and enforce this  
19 subsection, to collect all taxes and penalties due under this  
20 subsection, to dispose of taxes and penalties so collected in  
21 the manner provided in this subsection, and to determine all  
22 rights to credit memoranda arising on account of the erroneous  
23 payment of tax or penalty under this subsection. In the  
24 administration of and compliance with this subsection, the  
25 Department and persons who are subject to this subsection shall  
26 have the same rights, remedies, privileges, immunities,

1 powers, and duties, shall be subject to the same conditions,  
2 restrictions, limitations, penalties, and definitions of  
3 terms, and shall employ the same modes of procedure as are  
4 prescribed in the Hotel Operators' Occupation Tax Act (except  
5 where that Act is inconsistent with this subsection), as fully  
6 as if the provisions contained in the Hotel Operators'  
7 Occupation Tax Act were set out in this subsection.

8 Whenever the Department determines that a refund should be  
9 made under this subsection to a claimant instead of issuing a  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause a warrant to be drawn for the  
12 amount specified and to the person named in the notification  
13 from the Department. The refund shall be paid by the State  
14 Treasurer out of the Metropolitan Pier and Exposition Authority  
15 trust fund held by the State Treasurer as trustee for the  
16 Authority.

17 Persons subject to any tax imposed under the authority  
18 granted in this subsection may reimburse themselves for their  
19 tax liability for that tax by separately stating that tax as an  
20 additional charge, which charge may be stated in combination,  
21 in a single amount, with State taxes imposed under the Hotel  
22 Operators' Occupation Tax Act, the municipal tax imposed under  
23 Section 8-3-13 of the Illinois Municipal Code, and the tax  
24 imposed under Section 19 of the Illinois Sports Facilities  
25 Authority Act.

26 The person filing the return shall, at the time of filing

1 the return, pay to the Department the amount of tax, less a  
2 discount of 2.1% or \$25 per calendar year, whichever is  
3 greater, which is allowed to reimburse the operator for the  
4 expenses incurred in keeping records, preparing and filing  
5 returns, remitting the tax, and supplying data to the  
6 Department on request.

7 The Department shall forthwith pay over to the State  
8 Treasurer, ex officio, as trustee for the Authority, all taxes  
9 and penalties collected under this subsection for deposit into  
10 a trust fund held outside the State Treasury. On or before the  
11 25th day of each calendar month, the Department shall certify  
12 to the Comptroller the amounts to be paid under subsection (g)  
13 of this Section, which shall be the amounts (not including  
14 credit memoranda) collected under this subsection during the  
15 second preceding calendar month by the Department, less any  
16 amounts determined by the Department to be necessary for  
17 payment of refunds. Within 10 days after receipt by the  
18 Comptroller of the Department's certification, the Comptroller  
19 shall cause the orders to be drawn for such amounts, and the  
20 Treasurer shall administer those amounts as required in  
21 subsection (g).

22 A certified copy of any ordinance imposing or discontinuing  
23 a tax under this subsection or effecting a change in the rate  
24 of that tax shall be filed with the Illinois Department of  
25 Revenue, whereupon the Department shall proceed to administer  
26 and enforce this subsection on behalf of the Authority as of

1 the first day of the third calendar month following the date of  
2 filing.

3 (d) By ordinance the Authority shall, as soon as  
4 practicable after the effective date of this amendatory Act of  
5 1991, impose a tax upon all persons engaged in the business of  
6 renting automobiles in the metropolitan area at the rate of 6%  
7 of the gross receipts from that business, except that no tax  
8 shall be imposed on the business of renting automobiles for use  
9 as taxicabs or in livery service. The tax imposed under this  
10 subsection and all civil penalties that may be assessed as an  
11 incident to that tax shall be collected and enforced by the  
12 Illinois Department of Revenue. The certificate of  
13 registration issued by the Department to a retailer under the  
14 Retailers' Occupation Tax Act or under the Automobile Renting  
15 Occupation and Use Tax Act shall permit that person to engage  
16 in a business that is taxable under any ordinance enacted under  
17 this subsection without registering separately with the  
18 Department under that ordinance or under this subsection. The  
19 Department shall have full power to administer and enforce this  
20 subsection, to collect all taxes and penalties due under this  
21 subsection, to dispose of taxes and penalties so collected in  
22 the manner provided in this subsection, and to determine all  
23 rights to credit memoranda arising on account of the erroneous  
24 payment of tax or penalty under this subsection. In the  
25 administration of and compliance with this subsection, the  
26 Department and persons who are subject to this subsection shall

1 have the same rights, remedies, privileges, immunities,  
2 powers, and duties, be subject to the same conditions,  
3 restrictions, limitations, penalties, and definitions of  
4 terms, and employ the same modes of procedure as are prescribed  
5 in Sections 2 and 3 (in respect to all provisions of those  
6 Sections other than the State rate of tax; and in respect to  
7 the provisions of the Retailers' Occupation Tax Act referred to  
8 in those Sections, except as to the disposition of taxes and  
9 penalties collected, except for the provision allowing  
10 retailers a deduction from the tax to cover certain costs, and  
11 except that credit memoranda issued under this subsection may  
12 not be used to discharge any State tax liability) of the  
13 Automobile Renting Occupation and Use Tax Act, as fully as if  
14 provisions contained in those Sections of that Act were set  
15 forth in this subsection.

16 Persons subject to any tax imposed under the authority  
17 granted in this subsection may reimburse themselves for their  
18 tax liability under this subsection by separately stating that  
19 tax as an additional charge, which charge may be stated in  
20 combination, in a single amount, with State tax that sellers  
21 are required to collect under the Automobile Renting Occupation  
22 and Use Tax Act, pursuant to bracket schedules as the  
23 Department may prescribe.

24 Whenever the Department determines that a refund should be  
25 made under this subsection to a claimant instead of issuing a  
26 credit memorandum, the Department shall notify the State

1 Comptroller, who shall cause a warrant to be drawn for the  
2 amount specified and to the person named in the notification  
3 from the Department. The refund shall be paid by the State  
4 Treasurer out of the Metropolitan Pier and Exposition Authority  
5 trust fund held by the State Treasurer as trustee for the  
6 Authority.

7 The Department shall forthwith pay over to the State  
8 Treasurer, ex officio, as trustee, all taxes and penalties  
9 collected under this subsection for deposit into a trust fund  
10 held outside the State Treasury. On or before the 25th day of  
11 each calendar month, the Department shall certify to the  
12 Comptroller the amounts to be paid under subsection (g) of this  
13 Section (not including credit memoranda) collected under this  
14 subsection during the second preceding calendar month by the  
15 Department, less any amount determined by the Department to be  
16 necessary for payment of refunds. Within 10 days after receipt  
17 by the Comptroller of the Department's certification, the  
18 Comptroller shall cause the orders to be drawn for such  
19 amounts, and the Treasurer shall administer those amounts as  
20 required in subsection (g).

21 Nothing in this subsection authorizes the Authority to  
22 impose a tax upon the privilege of engaging in any business  
23 that under the Constitution of the United States may not be  
24 made the subject of taxation by this State.

25 A certified copy of any ordinance imposing or discontinuing  
26 a tax under this subsection or effecting a change in the rate

1 of that tax shall be filed with the Illinois Department of  
2 Revenue, whereupon the Department shall proceed to administer  
3 and enforce this subsection on behalf of the Authority as of  
4 the first day of the third calendar month following the date of  
5 filing.

6 (e) By ordinance the Authority shall, as soon as  
7 practicable after the effective date of this amendatory Act of  
8 1991, impose a tax upon the privilege of using in the  
9 metropolitan area an automobile that is rented from a rentor  
10 outside Illinois and is titled or registered with an agency of  
11 this State's government at a rate of 6% of the rental price of  
12 that automobile, except that no tax shall be imposed on the  
13 privilege of using automobiles rented for use as taxicabs or in  
14 livery service. The tax shall be collected from persons whose  
15 Illinois address for titling or registration purposes is given  
16 as being in the metropolitan area. The tax shall be collected  
17 by the Department of Revenue for the Authority. The tax must be  
18 paid to the State or an exemption determination must be  
19 obtained from the Department of Revenue before the title or  
20 certificate of registration for the property may be issued. The  
21 tax or proof of exemption may be transmitted to the Department  
22 by way of the State agency with which or State officer with  
23 whom the tangible personal property must be titled or  
24 registered if the Department and that agency or State officer  
25 determine that this procedure will expedite the processing of  
26 applications for title or registration.



1           The Department shall have full power to administer and  
2 enforce this subsection, to collect all taxes, penalties, and  
3 interest due under this subsection, to dispose of taxes,  
4 penalties, and interest so collected in the manner provided in  
5 this subsection, and to determine all rights to credit  
6 memoranda or refunds arising on account of the erroneous  
7 payment of tax, penalty, or interest under this subsection. In  
8 the administration of and compliance with this subsection, the  
9 Department and persons who are subject to this subsection shall  
10 have the same rights, remedies, privileges, immunities,  
11 powers, and duties, be subject to the same conditions,  
12 restrictions, limitations, penalties, and definitions of  
13 terms, and employ the same modes of procedure as are prescribed  
14 in Sections 2 and 4 (except provisions pertaining to the State  
15 rate of tax; and in respect to the provisions of the Use Tax  
16 Act referred to in that Section, except provisions concerning  
17 collection or refunding of the tax by retailers, except the  
18 provisions of Section 19 pertaining to claims by retailers,  
19 except the last paragraph concerning refunds, and except that  
20 credit memoranda issued under this subsection may not be used  
21 to discharge any State tax liability) of the Automobile Renting  
22 Occupation and Use Tax Act, as fully as if provisions contained  
23 in those Sections of that Act were set forth in this  
24 subsection.

25           Whenever the Department determines that a refund should be  
26 made under this subsection to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State  
2 Comptroller, who shall cause a warrant to be drawn for the  
3 amount specified and to the person named in the notification  
4 from the Department. The refund shall be paid by the State  
5 Treasurer out of the Metropolitan Pier and Exposition Authority  
6 trust fund held by the State Treasurer as trustee for the  
7 Authority.

8 The Department shall forthwith pay over to the State  
9 Treasurer, ex officio, as trustee, all taxes, penalties, and  
10 interest collected under this subsection for deposit into a  
11 trust fund held outside the State Treasury. On or before the  
12 25th day of each calendar month, the Department shall certify  
13 to the State Comptroller the amounts to be paid under  
14 subsection (g) of this Section, which shall be the amounts (not  
15 including credit memoranda) collected under this subsection  
16 during the second preceding calendar month by the Department,  
17 less any amounts determined by the Department to be necessary  
18 for payment of refunds. Within 10 days after receipt by the  
19 State Comptroller of the Department's certification, the  
20 Comptroller shall cause the orders to be drawn for such  
21 amounts, and the Treasurer shall administer those amounts as  
22 required in subsection (g).

23 A certified copy of any ordinance imposing or discontinuing  
24 a tax or effecting a change in the rate of that tax shall be  
25 filed with the Illinois Department of Revenue, whereupon the  
26 Department shall proceed to administer and enforce this

1 subsection on behalf of the Authority as of the first day of  
2 the third calendar month following the date of filing.

3 (f) By ordinance the Authority shall, as soon as  
4 practicable after the effective date of this amendatory Act of  
5 1991, impose an occupation tax on all persons, other than a  
6 governmental agency, engaged in the business of providing  
7 ground transportation for hire to passengers in the  
8 metropolitan area at a rate of (i) \$2 per taxi or livery  
9 vehicle departure with passengers for hire from commercial  
10 service airports in the metropolitan area, (ii) for each  
11 departure with passengers for hire from a commercial service  
12 airport in the metropolitan area in a bus or van operated by a  
13 person other than a person described in item (iii): \$9 per bus  
14 or van with a capacity of 1-12 passengers, \$18 per bus or van  
15 with a capacity of 13-24 passengers, and \$27 per bus or van  
16 with a capacity of over 24 passengers, and (iii) for each  
17 departure with passengers for hire from a commercial service  
18 airport in the metropolitan area in a bus or van operated by a  
19 person regulated by the Interstate Commerce Commission or  
20 Illinois Commerce Commission, operating scheduled service from  
21 the airport, and charging fares on a per passenger basis: \$1  
22 per passenger for hire in each bus or van. The term "commercial  
23 service airports" means those airports receiving scheduled  
24 passenger service and enplaning more than 100,000 passengers  
25 per year.

26 In the ordinance imposing the tax, the Authority may

1 provide for the administration and enforcement of the tax and  
2 the collection of the tax from persons subject to the tax as  
3 the Authority determines to be necessary or practicable for the  
4 effective administration of the tax. The Authority may enter  
5 into agreements as it deems appropriate with any governmental  
6 agency providing for that agency to act as the Authority's  
7 agent to collect the tax.

8 In the ordinance imposing the tax, the Authority may  
9 designate a method or methods for persons subject to the tax to  
10 reimburse themselves for the tax liability arising under the  
11 ordinance (i) by separately stating the full amount of the tax  
12 liability as an additional charge to passengers departing the  
13 airports, (ii) by separately stating one-half of the tax  
14 liability as an additional charge to both passengers departing  
15 from and to passengers arriving at the airports, or (iii) by  
16 some other method determined by the Authority.

17 All taxes, penalties, and interest collected under any  
18 ordinance adopted under this subsection, less any amounts  
19 determined to be necessary for the payment of refunds, shall be  
20 paid forthwith to the State Treasurer, ex officio, for deposit  
21 into a trust fund held outside the State Treasury and shall be  
22 administered by the State Treasurer as provided in subsection  
23 (g) of this Section.

24 (g) Amounts deposited from the proceeds of taxes imposed by  
25 the Authority under subsections (b), (c), (d), (e), and (f) of  
26 this Section and amounts deposited under Section 19 of the

1 Illinois Sports Facilities Authority Act shall be held in a  
2 trust fund outside the State Treasury and shall be administered  
3 by the Treasurer as follows: first, an amount necessary for the  
4 payment of refunds shall be retained in the trust fund; second,  
5 the balance of the proceeds deposited in the trust fund during  
6 fiscal year 1993 shall be retained in the trust fund during  
7 that year and thereafter shall be administered as a reserve to  
8 fund the deposits required in item "third"; third, beginning  
9 July 20, 1993, and continuing each month thereafter, provided  
10 that the amount requested in the annual certificate of the  
11 Chairman of the Authority filed under Section 8.25f of the  
12 State Finance Act has been appropriated for payment to the  
13 Authority, 1/8 of the annual amount requested in that  
14 certificate, together with any cumulative deficiencies shall  
15 be transferred from the trust fund into the McCormick Place  
16 Expansion Project Fund in the State Treasury until 100% of the  
17 amount requested in that certificate plus any cumulative  
18 deficiencies in such prior transfers, in the amounts  
19 transferred from the trust fund into the McCormick Place  
20 Expansion Project Fund under this item "third", have been so  
21 transferred; fourth, the balance shall be maintained in the  
22 trust fund; fifth, on July 20, 1994, and on July 20 of each  
23 year thereafter the Treasurer shall calculate for the previous  
24 fiscal year the surplus revenues in the trust fund and pay that  
25 amount to the Authority. "Surplus revenues" shall mean the  
26 difference between the amount in the trust fund on June 30 of

1 the fiscal year previous to the current fiscal year (excluding  
2 amounts retained for refunds under item "first") minus the  
3 amount deposited in the trust fund during fiscal year 1993  
4 under item "second". Moneys received by the Authority under  
5 item "fifth" may be used solely for the purposes of paying debt  
6 service on the bonds and notes issued by the Authority,  
7 including early redemption of those bonds or notes, and for the  
8 purposes of repair, replacement, and improvement of the  
9 grounds, buildings, and facilities of the Authority; provided  
10 that any moneys in excess of \$50,000,000 held by the Authority  
11 as of June 30 in any fiscal year and received by the Authority  
12 under item "fifth" shall be used solely for paying the debt  
13 service on or early redemption of the Authority's bonds or  
14 notes. When bonds and notes issued under Section 13.2, or bonds  
15 or notes issued to refund those bonds and notes, are no longer  
16 outstanding, the balance in the trust fund shall be paid to the  
17 Authority.

18 (h) The ordinances imposing the taxes authorized by this  
19 Section shall be repealed when bonds and notes issued under  
20 Section 13.2 or bonds and notes issued to refund those bonds  
21 and notes are no longer outstanding.

22 (Source: P.A. 90-612, eff. 7-8-98.)

23 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

24 Sec. 13.2. The McCormick Place Expansion Project Fund is  
25 created in the State Treasury. All moneys in the McCormick

1 Place Expansion Project Fund are allocated to and shall be  
2 appropriated and used only for the purposes authorized by and  
3 subject to the limitations and conditions of this Section.  
4 Those amounts may be appropriated by law to the Authority for  
5 the purposes of paying the debt service requirements on all  
6 bonds and notes, including bonds and notes issued to refund or  
7 advance refund bonds and notes issued under this Section or  
8 issued to refund or advance refund bonds and notes otherwise  
9 issued under this Act, (collectively referred to as "bonds") to  
10 be issued by the Authority under this Section in an aggregate  
11 original principal amount (excluding the amount of any bonds  
12 and notes issued to refund or advance refund bonds or notes  
13 issued under this Section) not to exceed \$2,457,000,000  
14 ~~\$2,107,000,000~~ for the purposes of carrying out and performing  
15 its duties and exercising its powers under this Act. No bonds  
16 issued to refund or advance refund bonds issued under this  
17 Section may mature later than fiscal year 2048. Notwithstanding  
18 the provisions of Section 10 of this Act, bonds issued by the  
19 Authority under this Section may mature at the end of the  
20 fiscal year that is the 40th anniversary of the year in which  
21 the bonds are issued ~~the longest maturity date of the series of~~  
22 ~~bonds being refunded~~. After the aggregate original principal  
23 amount of bonds authorized in this Section has been issued, the  
24 payment of any principal amount of such bonds does not  
25 authorize the issuance of additional bonds (except refunding  
26 bonds).

1           On the first day of each month commencing after July 1,  
2 1993, amounts, if any, on deposit in the McCormick Place  
3 Expansion Project Fund shall, subject to appropriation, be paid  
4 in full to the Authority or, upon its direction, to the trustee  
5 or trustees for bondholders of bonds that by their terms are  
6 payable from the moneys received from the McCormick Place  
7 Expansion Project Fund, until an amount equal to 100% of the  
8 aggregate amount of the principal and interest in the fiscal  
9 year, including that pursuant to sinking fund requirements, has  
10 been so paid and deficiencies in reserves shall have been  
11 remedied.

12           The State of Illinois pledges to and agrees with the  
13 holders of the bonds of the Metropolitan Pier and Exposition  
14 Authority issued under this Section that the State will not  
15 limit or alter the rights and powers vested in the Authority by  
16 this Act so as to impair the terms of any contract made by the  
17 Authority with those holders or in any way impair the rights  
18 and remedies of those holders until the bonds, together with  
19 interest thereon, interest on any unpaid installments of  
20 interest, and all costs and expenses in connection with any  
21 action or proceedings by or on behalf of those holders are  
22 fully met and discharged; provided that any increase in the Tax  
23 Act Amounts specified in Section 3 of the Retailers' Occupation  
24 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service  
25 Use Tax Act, and Section 9 of the Service Occupation Tax Act  
26 required to be deposited into the Build Illinois Bond Account



1 in the Build Illinois Fund pursuant to any law hereafter  
2 enacted shall not be deemed to impair the rights of such  
3 holders so long as the increase does not result in the  
4 aggregate debt service payable in the current or any future  
5 fiscal year of the State on all bonds issued pursuant to the  
6 Build Illinois Bond Act and the Metropolitan Pier and  
7 Exposition Authority Act and payable from tax revenues  
8 specified in Section 3 of the Retailers' Occupation Tax Act,  
9 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
10 Act, and Section 9 of the Service Occupation Tax Act exceeding  
11 33 1/3% of such tax revenues for the most recently completed  
12 fiscal year of the State at the time of such increase. In  
13 addition, the State pledges to and agrees with the holders of  
14 the bonds of the Authority issued under this Section that the  
15 State will not limit or alter the basis on which State funds  
16 are to be paid to the Authority as provided in this Act or the  
17 use of those funds so as to impair the terms of any such  
18 contract; provided that any increase in the Tax Act Amounts  
19 specified in Section 3 of the Retailers' Occupation Tax Act,  
20 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
21 Act, and Section 9 of the Service Occupation Tax Act required  
22 to be deposited into the Build Illinois Bond Account in the  
23 Build Illinois Fund pursuant to any law hereafter enacted shall  
24 not be deemed to impair the terms of any such contract so long  
25 as the increase does not result in the aggregate debt service  
26 payable in the current or any future fiscal year of the State

1 on all bonds issued pursuant to the Build Illinois Bond Act and  
2 the Metropolitan Pier and Exposition Authority Act and payable  
3 from tax revenues specified in Section 3 of the Retailers'  
4 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of  
5 the Service Use Tax Act, and Section 9 of the Service  
6 Occupation Tax Act exceeding 33 1/3% of such tax revenues for  
7 the most recently completed fiscal year of the State at the  
8 time of such increase. The Authority is authorized to include  
9 these pledges and agreements with the State in any contract  
10 with the holders of bonds issued under this Section.

11 The State shall not be liable on bonds of the Authority  
12 issued under this Section those bonds shall not be a debt of  
13 the State, and this Act shall not be construed as a guarantee  
14 by the State of the debts of the Authority. The bonds shall  
15 contain a statement to this effect on the face of the bonds.

16 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

17 Section 99. Effective date. This Act takes effect upon  
18 becoming law.