



Rep. Fred Crespo

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LRB097 15216 HLH 67152 a

1 AMENDMENT TO HOUSE BILL 4226

2 AMENDMENT NO. _____. Amend House Bill 4226 by replacing
3 everything after the enacting clause with the following:

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

6 (30 ILCS 105/8.25-4) (from Ch. 127, par. 144.25-4)

7 Sec. 8.25-4. All moneys in the Illinois Sports Facilities
8 Fund are allocated to and shall be transferred, appropriated
9 and used only for the purposes authorized by, and subject to,
10 the limitations and conditions of this Section.

11 All moneys deposited pursuant to Section 13.1 of "An Act in
12 relation to State revenue sharing with local governmental
13 entities", as amended, and all moneys deposited with respect to
14 the \$5,000,000 deposit, but not the additional \$8,000,000
15 advance applicable before July 1, 2001, or the Advance Amount
16 applicable on and after that date, pursuant to Section 6 of

1 "The Hotel Operators' Occupation Tax Act", as amended, into the
2 Illinois Sports Facilities Fund shall be credited to the
3 Subsidy Account within the Fund. All moneys deposited with
4 respect to the additional \$8,000,000 advance applicable before
5 July 1, 2001, or the Advance Amount applicable on and after
6 that date, but not the \$5,000,000 deposit, pursuant to Section
7 6 of "The Hotel Operators' Occupation Tax Act", as amended,
8 into the Illinois Sports Facilities Fund shall be credited to
9 the Advance Account within the Fund.

10 Beginning with fiscal year 1989 and continuing for each
11 fiscal year thereafter through and including fiscal year 2001,
12 no less than 30 days before the beginning of such fiscal year
13 (except as soon as may be practicable after the effective date
14 of this amendatory Act of 1988 with respect to fiscal year
15 1989) the Chairman of the Illinois Sports Facilities Authority
16 shall certify to the State Comptroller and the State Treasurer,
17 without taking into account any revenues or receipts of the
18 Authority, the lesser of (a) \$18,000,000 and (b) the sum of (i)
19 the amount anticipated to be required by the Authority during
20 the fiscal year to pay principal of and interest on, and other
21 payments relating to, its obligations issued or to be issued
22 under Section 13 of the Illinois Sports Facilities Authority
23 Act, including any deposits required to reserve funds created
24 under any indenture or resolution authorizing issuance of the
25 obligations and payments to providers of credit enhancement,
26 (ii) the amount anticipated to be required by the Authority

1 during the fiscal year to pay obligations under the provisions
2 of any management agreement with respect to a facility or
3 facilities owned by the Authority or of any assistance
4 agreement with respect to any facility for which financial
5 assistance is provided under the Illinois Sports Facilities
6 Authority Act, and to pay other capital and operating expenses
7 of the Authority during the fiscal year, including any deposits
8 required to reserve funds created for repair and replacement of
9 capital assets and to meet the obligations of the Authority
10 under any management agreement or assistance agreement, and
11 (iii) any amounts under (i) and (ii) above remaining unpaid
12 from previous years.

13 Beginning with fiscal year 2002 and continuing for each
14 fiscal year thereafter, no less than 30 days before the
15 beginning of such fiscal year, the Chairman of the Illinois
16 Sports Facilities Authority shall certify to the State
17 Comptroller and the State Treasurer, without taking into
18 account any revenues or receipts of the Authority, the lesser
19 of (a) an amount equal to the sum of the Advance Amount plus
20 \$10,000,000 and (b) the sum of (i) the amount anticipated to be
21 required by the Authority during the fiscal year to pay
22 principal of and interest on, and other payments relating to,
23 its obligations issued or to be issued under Section 13 of the
24 Illinois Sports Facilities Authority Act, including any
25 deposits required to reserve funds created under any indenture
26 or resolution authorizing issuance of the obligations and

1 payments to providers of credit enhancement, (ii) the amount
2 anticipated to be required by the Authority during the fiscal
3 year to pay obligations under the provisions of any management
4 agreement with respect to a facility or facilities owned by the
5 Authority or any assistance agreement with respect to any
6 facility for which financial assistance is provided under the
7 Illinois Sports Facilities Authority Act, and to pay other
8 capital and operating expenses of the Authority during the
9 fiscal year, including any deposits required to reserve funds
10 created for repair and replacement of capital assets and to
11 meet the obligations of the Authority under any management
12 agreement or assistance agreement, and (iii) any amounts under
13 (i) and (ii) above remaining unpaid from previous years.

14 A copy of any certification made by the Chairman under the
15 preceding 2 paragraphs shall be filed with the Governor and the
16 Mayor of the City of Chicago. The Chairman may file an amended
17 certification from time to time.

18 Subject to sufficient appropriation by the General
19 Assembly, beginning with July 1, 1988 and thereafter continuing
20 on the first day of each month during each fiscal year through
21 and including fiscal year 2001, the Comptroller shall order
22 paid and the Treasurer shall pay to the Authority the amount in
23 the Illinois Sports Facilities Fund until (x) the lesser of
24 \$10,000,000 or the amount appropriated for payment to the
25 Authority from amounts credited to the Subsidy Account and (y)
26 the lesser of \$8,000,000 or the difference between the amount

1 appropriated for payment to the Authority during the fiscal
2 year and \$10,000,000 has been paid from amounts credited to the
3 Advance Account.

4 Subject to sufficient appropriation by the General
5 Assembly, beginning with July 1, 2001, and thereafter
6 continuing on the first day of each month during each fiscal
7 year thereafter, the Comptroller shall order paid and the
8 Treasurer shall pay to the Authority the amount in the Illinois
9 Sports Facilities Fund until (x) the lesser of \$10,000,000 or
10 the amount appropriated for payment to the Authority from
11 amounts credited to the Subsidy Account and (y) the lesser of
12 the Advance Amount or the difference between the amount
13 appropriated for payment to the Authority during the fiscal
14 year and \$10,000,000 has been paid from amounts credited to the
15 Advance Account.

16 Provided that all amounts deposited in the Illinois Sports
17 Facilities Fund and credited to the Subsidy Account, to the
18 extent requested pursuant to the Chairman's certification,
19 have been paid, on June 30, 1989, and on June 30 of each year
20 thereafter, all amounts remaining in the Subsidy Account of the
21 Illinois Sports Facilities Fund shall be transferred by the
22 State Treasurer one-half to the General Revenue Fund in the
23 State Treasury and one-half to the City Tax Fund. Provided that
24 all amounts appropriated from the Illinois Sports Facilities
25 Fund, to the extent requested pursuant to the Chairman's
26 certification, have been paid, on June 30, 1989, and on June 30

1 of each year thereafter, all amounts remaining in the Advance
2 Account of the Illinois Sports Facilities Fund shall be
3 transferred by the State Treasurer to the General Revenue Fund
4 in the State Treasury.

5 For purposes of this Section, the term "Advance Amount"
6 means, for fiscal year 2002, \$22,179,000, and for subsequent
7 fiscal years through fiscal year 2032, 105.615% of the Advance
8 Amount for the immediately preceding fiscal year, rounded up to
9 the nearest \$1,000, provided however, that for State fiscal
10 year 2012 and following, the Advance Amount in any State fiscal
11 year shall not exceed the lesser of (i) the amount certified
12 under this Section for that State fiscal year minus \$10,000,000
13 or (ii) the amount appropriated to the Illinois Sports
14 Facilities Authority out of the Illinois Sports Facilities Fund
15 for that State fiscal year.

16 (Source: P.A. 91-935, eff. 6-1-01.)

17 Section 10. The Service Use Tax Act is amended by changing
18 Section 9 as follows:

19 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

20 Sec. 9. Each serviceman required or authorized to collect
21 the tax herein imposed shall pay to the Department the amount
22 of such tax (except as otherwise provided) at the time when he
23 is required to file his return for the period during which such
24 tax was collected, less a discount of 2.1% prior to January 1,

1 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
2 year, whichever is greater, which is allowed to reimburse the
3 serviceman for expenses incurred in collecting the tax, keeping
4 records, preparing and filing returns, remitting the tax and
5 supplying data to the Department on request. A serviceman need
6 not remit that part of any tax collected by him to the extent
7 that he is required to pay and does pay the tax imposed by the
8 Service Occupation Tax Act with respect to his sale of service
9 involving the incidental transfer by him of the same property.

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

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

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

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

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

7 5. The amount of tax due;

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

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

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the
2 requirements of this Section.

3 If the serviceman is otherwise required to file a monthly
4 return and if the serviceman'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 year
8 being due by April 20 of such year; with the return for April,
9 May and June of a given year being due by July 20 of such year;
10 with the return for July, August and September of a given year
11 being due by October 20 of such year, and with the return for
12 October, November and December of a given year being due by
13 January 20 of the following year.

14 If the serviceman is otherwise required to file a monthly
15 or quarterly return and if the serviceman'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 serviceman may file his return, in the
25 case of any serviceman who ceases to engage in a kind of
26 business which makes him responsible for filing returns under

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

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

21 Any serviceman filing a return hereunder shall also include
22 the total tax upon the selling price of tangible personal
23 property purchased for use by him as an incident to a sale of
24 service, and such serviceman shall remit the amount of such tax
25 to the Department when filing such return.

26 If experience indicates such action to be practicable, the

1 Department may prescribe and furnish a combination or joint
2 return which will enable servicemen, who are required to file
3 returns hereunder and also under the Service Occupation Tax
4 Act, to furnish all the return information required by both
5 Acts on the one form.

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

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

21 Beginning January 1, 1990, each month the Department shall
22 pay into the State and Local Sales Tax Reform Fund 20% of the
23 net revenue realized for the preceding month from the 6.25%
24 general rate on transfers of tangible personal property, other
25 than tangible personal property which is purchased outside
26 Illinois at retail from a retailer and which is titled or

1 registered by an agency of this State's government.

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

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

23 Subject to payment of amounts into the Build Illinois Fund
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, beginning July 1, 1993, 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 ~~All remaining~~ moneys received by
19 the Department pursuant to this Act, 75% thereof shall be paid
20 into the General Revenue Fund of the State Treasury and 25%
21 shall be reserved in a special account and used only for the
22 transfer to the Common School Fund as part of the monthly
23 transfer from the General Revenue Fund in accordance with
24 Section 8a of the State Finance Act.

25 As soon as possible after the first day of each month, upon
26 certification of the Department of Revenue, the Comptroller

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

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

10 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
11 eff. 5-27-10.)

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

14 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

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

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

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

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

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

6 5. The amount of tax due;

7 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

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

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

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

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

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

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

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

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

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

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

1 is sold (other than alcoholic beverages, soft drinks and food
2 which has been prepared for immediate consumption) and
3 prescription and nonprescription medicines, drugs, medical
4 appliances and insulin, urine testing materials, syringes and
5 needles used by diabetics.

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

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

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

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

22 Beginning October 1, 2009, each month the Department shall
23 pay into the Capital Projects Fund an amount that is equal to
24 an amount estimated by the Department to represent 80% of the
25 net revenue realized for the preceding month from the sale of
26 candy, grooming and hygiene products, and soft drinks that had

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 is now taxed at 6.25%.

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

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

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

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

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

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

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

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

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

15 The Department may, upon separate written notice to a
16 taxpayer, require the taxpayer to prepare and file with the
17 Department on a form prescribed by the Department within not
18 less than 60 days after receipt of the notice an annual
19 information return for the tax year specified in the notice.
20 Such annual return to the Department shall include a statement
21 of gross receipts as shown by the taxpayer's last Federal
22 income tax return. If the total receipts of the business as
23 reported in the Federal income tax return do not agree with the
24 gross receipts reported to the Department of Revenue for the
25 same period, the taxpayer shall attach to his annual return a
26 schedule showing a reconciliation of the 2 amounts and the

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

12 If the annual information return required by this Section
13 is not filed when and as required, the taxpayer shall be liable
14 as follows:

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

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

25 The chief executive officer, proprietor, owner or highest
26 ranking manager shall sign the annual return to certify the

1 accuracy of the information contained therein. Any person who
2 willfully signs the annual return containing false or
3 inaccurate information shall be guilty of perjury and punished
4 accordingly. The annual return form prescribed by the
5 Department shall include a warning that the person signing the
6 return may be liable for perjury.

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

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

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

22 For greater simplicity of administration, it shall be
23 permissible for manufacturers, importers and wholesalers whose
24 products are sold by numerous servicemen in Illinois, and who
25 wish to do so, to assume the responsibility for accounting and
26 paying to the Department all tax accruing under this Act with

1 respect to such sales, if the servicemen who are affected do
2 not make written objection to the Department to this
3 arrangement.

4 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
5 eff. 5-27-10.)

6 Section 20. The Hotel Operators' Occupation Tax Act is
7 amended by changing Section 6 as follows:

8 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

9 Sec. 6. Except as provided hereinafter in this Section, on
10 or before the last day of each calendar month, every person
11 engaged in the business of renting, leasing or letting rooms in
12 a hotel in this State during the preceding calendar month shall
13 file a return with the Department, stating:

14 1. The name of the operator;

15 2. His residence address and the address of his
16 principal place of business and the address of the
17 principal place of business (if that is a different
18 address) from which he engages in the business of renting,
19 leasing or letting rooms in a hotel in this State;

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

23 4. Total amount of rental receipts received by him
24 during the preceding calendar month from renting, leasing

1 or letting rooms to permanent residents during such
2 preceding calendar month;

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

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

8 7. The amount of tax due;

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

11 If the operator'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 30 of such year; with the return for April, May
16 and June of a given year being due by July 31 of such year; with
17 the return for July, August and September of a given year being
18 due by October 31 of such year, and with the return for
19 October, November and December of a given year being due by
20 January 31 of the following year.

21 If the operator'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 31 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 an operator may file his return, in the
4 case of any operator who ceases to engage in a kind of business
5 which makes him responsible for filing returns under this Act,
6 such operator shall file a final return under this Act with the
7 Department not more than 1 month after discontinuing such
8 business.

9 Where the same person has more than 1 business registered
10 with the Department under separate registrations under this
11 Act, such person shall not file each return that is due as a
12 single return covering all such registered businesses, but
13 shall file separate returns for each such registered business.

14 In his return, the operator shall determine the value of
15 any consideration other than money received by him in
16 connection with the renting, leasing or letting of rooms in the
17 course of his business and he shall include such value in his
18 return. Such determination shall be subject to review and
19 revision by the Department in the manner hereinafter provided
20 for the correction of returns.

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

25 The person filing the return herein provided for shall, at
26 the time of filing such return, pay to the Department the

1 amount of tax herein imposed. The operator filing the return
2 under this Section shall, at the time of filing such return,
3 pay to the Department the amount of tax imposed by this Act
4 less a discount of 2.1% or \$25 per calendar year, whichever is
5 greater, which is allowed to reimburse the operator for the
6 expenses incurred in keeping records, preparing and filing
7 returns, remitting the tax and supplying data to the Department
8 on request.

9 There shall be deposited in the Build Illinois Fund in the
10 State Treasury for each State fiscal year 40% of the amount of
11 total net proceeds from the tax imposed by subsection (a) of
12 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
13 in the Illinois Sports Facilities Fund and credited to the
14 Subsidy Account each fiscal year by making monthly deposits in
15 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
16 such deposits for prior months, and an additional \$8,000,000
17 shall be deposited in the Illinois Sports Facilities Fund and
18 credited to the Advance Account each fiscal year by making
19 monthly deposits in the amount of 1/8 of \$8,000,000 plus any
20 cumulative deficiencies in such deposits for prior months;
21 provided, that for fiscal years ending after June 30, 2001, the
22 amount to be so deposited into the Illinois Sports Facilities
23 Fund and credited to the Advance Account each fiscal year shall
24 be increased from \$8,000,000 to the then applicable Advance
25 Amount and the required monthly deposits beginning with July
26 2001 shall be in the amount of 1/8 of the then applicable

1 Advance Amount plus any cumulative deficiencies in those
2 deposits for prior months. (The deposits of the additional
3 \$8,000,000 or the then applicable Advance Amount, as
4 applicable, during each fiscal year shall be treated as
5 advances of funds to the Illinois Sports Facilities Authority
6 for its corporate purposes to the extent paid to the Authority
7 or its trustee and shall be repaid into the General Revenue
8 Fund in the State Treasury by the State Treasurer on behalf of
9 the Authority pursuant to Section 19 of the Illinois Sports
10 Facilities Authority Act, as amended. If in any fiscal year the
11 full amount of the then applicable Advance Amount is not repaid
12 into the General Revenue Fund, then the deficiency shall be
13 paid from the amount in the Local Government Distributive Fund
14 that would otherwise be allocated to the City of Chicago under
15 the State Revenue Sharing Act.)

16 For purposes of the foregoing paragraph, the term "Advance
17 Amount" means, for fiscal year 2002, \$22,179,000, and for
18 subsequent fiscal years through fiscal year 2032, 105.615% of
19 the Advance Amount for the immediately preceding fiscal year,
20 rounded up to the nearest \$1,000, provided however, that for
21 State fiscal year 2012 and following, the Advance Amount in any
22 State fiscal year shall not exceed the lesser of (i) the amount
23 certified under Section 8.25-4 of the State Finance Act for
24 that State fiscal year minus \$10,000,000 or (ii) the amount
25 appropriated to the Illinois Sports Facilities Authority out of
26 the Illinois Sports Facilities Fund for that State fiscal year.

1 Of the remaining 60% of the amount of total net proceeds
2 prior to August 1, 2011 from the tax imposed by subsection (a)
3 of Section 3 after all required deposits in the Illinois Sports
4 Facilities Fund, the amount equal to 8% of the net revenue
5 realized from this Act plus an amount equal to 8% of the net
6 revenue realized from any tax imposed under Section 4.05 of the
7 Chicago World's Fair-1992 Authority Act during the preceding
8 month shall be deposited in the Local Tourism Fund each month
9 for purposes authorized by Section 605-705 of the Department of
10 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
11 the remaining 60% of the amount of total net proceeds beginning
12 on August 1, 2011 from the tax imposed by subsection (a) of
13 Section 3 after all required deposits in the Illinois Sports
14 Facilities Fund, an amount equal to 8% of the net revenue
15 realized from this Act plus an amount equal to 8% of the net
16 revenue realized from any tax imposed under Section 4.05 of the
17 Chicago World's Fair-1992 Authority Act during the preceding
18 month shall be deposited as follows: 18% of such amount shall
19 be deposited into the Chicago Travel Industry Promotion Fund
20 for the purposes described in subsection (n) of Section 5 of
21 the Metropolitan Pier and Exposition Authority Act and the
22 remaining 82% of such amount shall be deposited into the Local
23 Tourism Fund each month for purposes authorized by Section
24 605-705 of the Department of Commerce and Economic Opportunity
25 Law. Beginning on August 1, 1999 and ending on July 31, 2011,
26 an amount equal to 4.5% of the net revenue realized from the

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

18 After making all these deposits, all other proceeds of the
19 tax imposed under subsection (a) of Section 3 shall be
20 deposited in the General Revenue Fund in the State Treasury.
21 All moneys received by the Department from the additional tax
22 imposed under subsection (b) of Section 3 shall be deposited
23 into the Build Illinois Fund in the State Treasury.

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 operator's last State income
5 tax return. If the total receipts of the business as reported
6 in the State income tax return do not agree with the gross
7 receipts reported to the Department for the same period, the
8 operator shall attach to his annual information return a
9 schedule showing a reconciliation of the 2 amounts and the
10 reasons for the difference. The operator's annual information
11 return to the Department shall also disclose pay roll
12 information of the operator's business during the year covered
13 by such return and any additional reasonable information which
14 the Department deems would be helpful in determining the
15 accuracy of the monthly, quarterly or annual tax returns by
16 such operator as hereinbefore provided for in this Section.

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

24 The chief executive officer, proprietor, owner or highest
25 ranking manager shall sign the annual return to certify the
26 accuracy of the information contained therein. Any person who

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

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

10 (Source: P.A. 97-617, eff. 10-26-11.)

11 (35 ILCS 200/8-55 rep.)

12 Section 30. The Property Tax Code is amended by repealing
13 Section 8-55.

14 Section 35. The Local Mass Transit District Act is amended
15 by changing Section 5.01 as follows:

16 (70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

17 Sec. 5.01. Metro East Mass Transit District; use and
18 occupation taxes.

19 (a) The Board of Trustees of any Metro East Mass Transit
20 District may, by ordinance adopted with the concurrence of
21 two-thirds of the then trustees, impose throughout the District
22 any or all of the taxes and fees provided in this Section. All
23 taxes and fees imposed under this Section shall be used only

1 for public mass transportation systems, and the amount used to
2 provide mass transit service to unserved areas of the District
3 shall be in the same proportion to the total proceeds as the
4 number of persons residing in the unserved areas is to the
5 total population of the District. Except as otherwise provided
6 in this Act, taxes imposed under this Section and civil
7 penalties imposed incident thereto shall be collected and
8 enforced by the State Department of Revenue. The Department
9 shall have the power to administer and enforce the taxes and to
10 determine all rights for refunds for erroneous payments of the
11 taxes.

12 (b) The Board may impose a Metro East Mass Transit District
13 Retailers' Occupation Tax upon all persons engaged in the
14 business of selling tangible personal property at retail in the
15 district at a rate of 1/4 of 1%, or as authorized under
16 subsection (d-5) of this Section, of the gross receipts from
17 the sales made in the course of such business within the
18 district. The tax imposed under this Section and all civil
19 penalties that may be assessed as an incident thereof shall be
20 collected and enforced by the State Department of Revenue. The
21 Department shall have full power to administer and enforce this
22 Section; to collect all taxes and penalties so collected in the
23 manner hereinafter provided; and to determine all rights to
24 credit memoranda arising on account of the erroneous payment of
25 tax or penalty hereunder. In the administration of, and
26 compliance with, this Section, the Department and persons who

1 are subject to this Section shall have the same rights,
2 remedies, privileges, immunities, powers and duties, and be
3 subject to the same conditions, restrictions, limitations,
4 penalties, exclusions, exemptions and definitions of terms and
5 employ the same modes of procedure, as are prescribed in
6 Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65
7 (in respect to all provisions therein other than the State rate
8 of tax), 2c, 3 (except as to the disposition of taxes and
9 penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j,
10 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the
11 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
12 Penalty and Interest Act, as fully as if those provisions were
13 set forth herein.

14 Persons subject to any tax imposed under the Section may
15 reimburse themselves for their seller's tax liability
16 hereunder by separately stating the tax as an additional
17 charge, which charge may be stated in combination, in a single
18 amount, with State taxes that sellers are required to collect
19 under the Use Tax Act, in accordance with such bracket
20 schedules as the Department may prescribe.

21 Whenever the Department determines that a refund should be
22 made under this Section to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause the warrant to be drawn for the
25 amount specified, and to the person named, in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Metro East Mass Transit District tax fund
2 established under paragraph (h) of this Section.

3 If a tax is imposed under this subsection (b), a tax shall
4 also be imposed under subsections (c) and (d) of this Section.

5 For the purpose of determining whether a tax authorized
6 under this Section is applicable, a retail sale, by a producer
7 of coal or other mineral mined in Illinois, is a sale at retail
8 at the place where the coal or other mineral mined in Illinois
9 is extracted from the earth. This paragraph does not apply to
10 coal or other mineral when it is delivered or shipped by the
11 seller to the purchaser at a point outside Illinois so that the
12 sale is exempt under the Federal Constitution as a sale in
13 interstate or foreign commerce.

14 No tax shall be imposed or collected under this subsection
15 on the sale of a motor vehicle in this State to a resident of
16 another state if that motor vehicle will not be titled in this
17 State.

18 Nothing in this Section shall be construed to authorize the
19 Metro East Mass Transit District to impose a tax upon the
20 privilege of engaging in any business which under the
21 Constitution of the United States may not be made the subject
22 of taxation by this State.

23 (c) If a tax has been imposed under subsection (b), a Metro
24 East Mass Transit District Service Occupation Tax shall also be
25 imposed upon all persons engaged, in the district, in the
26 business of making sales of service, who, as an incident to

1 making those sales of service, transfer tangible personal
2 property within the District, either in the form of tangible
3 personal property or in the form of real estate as an incident
4 to a sale of service. The tax rate shall be 1/4%, or as
5 authorized under subsection (d-5) of this Section, of the
6 selling price of tangible personal property so transferred
7 within the district. The tax imposed under this paragraph and
8 all civil penalties that may be assessed as an incident thereof
9 shall be collected and enforced by the State Department of
10 Revenue. The Department shall have full power to administer and
11 enforce this paragraph; to collect all taxes and penalties due
12 hereunder; to dispose of taxes and penalties so collected in
13 the manner hereinafter provided; and to determine all rights to
14 credit memoranda arising on account of the erroneous payment of
15 tax or penalty hereunder. In the administration of, and
16 compliance with this paragraph, the Department and persons who
17 are subject to this paragraph shall have the same rights,
18 remedies, privileges, immunities, powers and duties, and be
19 subject to the same conditions, restrictions, limitations,
20 penalties, exclusions, exemptions and definitions of terms and
21 employ the same modes of procedure as are prescribed in
22 Sections 1a-1, 2 (except that the reference to State in the
23 definition of supplier maintaining a place of business in this
24 State shall mean the Authority), 2a, 3 through 3-50 (in respect
25 to all provisions therein other than the State rate of tax), 4
26 (except that the reference to the State shall be to the

1 Authority), 5, 7, 8 (except that the jurisdiction to which the
2 tax shall be a debt to the extent indicated in that Section 8
3 shall be the District), 9 (except as to the disposition of
4 taxes and penalties collected, and except that the returned
5 merchandise credit for this tax may not be taken against any
6 State tax), 10, 11, 12 (except the reference therein to Section
7 2b of the Retailers' Occupation Tax Act), 13 (except that any
8 reference to the State shall mean the District), the first
9 paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service
10 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
11 Interest Act, as fully as if those provisions were set forth
12 herein.

13 Persons subject to any tax imposed under the authority
14 granted in this paragraph may reimburse themselves for their
15 serviceman's tax liability hereunder by separately stating the
16 tax as an additional charge, which charge may be stated in
17 combination, in a single amount, with State tax that servicemen
18 are authorized to collect under the Service Use Tax Act, in
19 accordance with such bracket schedules as the Department may
20 prescribe.

21 Whenever the Department determines that a refund should be
22 made under this paragraph to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause the warrant to be drawn for the
25 amount specified, and to the person named, in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the Metro East Mass Transit District tax fund
2 established under paragraph (h) of this Section.

3 Nothing in this paragraph shall be construed to authorize
4 the District to impose a tax upon the privilege of engaging in
5 any business which under the Constitution of the United States
6 may not be made the subject of taxation by the State.

7 (d) If a tax has been imposed under subsection (b), a Metro
8 East Mass Transit District Use Tax shall also be imposed upon
9 the privilege of using, in the district, any item of tangible
10 personal property that is purchased outside the district at
11 retail from a retailer, and that is titled or registered with
12 an agency of this State's government, at a rate of 1/4%, or as
13 authorized under subsection (d-5) of this Section, of the
14 selling price of the tangible personal property within the
15 District, as "selling price" is defined in the Use Tax Act. The
16 tax shall be collected from persons whose Illinois address for
17 titling or registration purposes is given as being in the
18 District. The tax shall be collected by the Department of
19 Revenue for the Metro East Mass Transit District. The tax must
20 be paid to the State, or an exemption determination must be
21 obtained from the Department of Revenue, before the title or
22 certificate of registration for the property may be issued. The
23 tax or proof of exemption may be transmitted to the Department
24 by way of the State agency with which, or the State officer
25 with whom, the tangible personal property must be titled or
26 registered if the Department and the State agency or State

1 officer determine that this procedure will expedite the
2 processing of applications for title or registration.

3 The Department shall have full power to administer and
4 enforce this paragraph; to collect all taxes, penalties and
5 interest due hereunder; to dispose of taxes, penalties and
6 interest so collected in the manner hereinafter provided; and
7 to determine all rights to credit memoranda or refunds arising
8 on account of the erroneous payment of tax, penalty or interest
9 hereunder. In the administration of, and compliance with, this
10 paragraph, the Department and persons who are subject to this
11 paragraph shall have the same rights, remedies, privileges,
12 immunities, powers and duties, and be subject to the same
13 conditions, restrictions, limitations, penalties, exclusions,
14 exemptions and definitions of terms and employ the same modes
15 of procedure, as are prescribed in Sections 2 (except the
16 definition of "retailer maintaining a place of business in this
17 State"), 3 through 3-80 (except provisions pertaining to the
18 State rate of tax, and except provisions concerning collection
19 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
20 19 (except the portions pertaining to claims by retailers and
21 except the last paragraph concerning refunds), 20, 21 and 22 of
22 the Use Tax Act and Section 3-7 of the Uniform Penalty and
23 Interest Act, that are not inconsistent with this paragraph, as
24 fully as if those provisions were set forth herein.

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

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the order 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 Metro East Mass Transit District tax fund
6 established under paragraph (h) of this Section.

7 (d-5) (A) The county board of any county participating in
8 the Metro East Mass Transit District may authorize, by
9 ordinance, a referendum on the question of whether the tax
10 rates for the Metro East Mass Transit District Retailers'
11 Occupation Tax, the Metro East Mass Transit District Service
12 Occupation Tax, and the Metro East Mass Transit District Use
13 Tax for the District should be increased from 0.25% to 0.75%.
14 Upon adopting the ordinance, the county board shall certify the
15 proposition to the proper election officials who shall submit
16 the proposition to the voters of the District at the next
17 election, in accordance with the general election law.

18 The proposition shall be in substantially the following
19 form:

20 Shall the tax rates for the Metro East Mass Transit
21 District Retailers' Occupation Tax, the Metro East Mass
22 Transit District Service Occupation Tax, and the Metro East
23 Mass Transit District Use Tax be increased from 0.25% to
24 0.75%?

25 (B) Two thousand five hundred electors of any Metro East
26 Mass Transit District may petition the Chief Judge of the

1 Circuit Court, or any judge of that Circuit designated by the
2 Chief Judge, in which that District is located to cause to be
3 submitted to a vote of the electors the question whether the
4 tax rates for the Metro East Mass Transit District Retailers'
5 Occupation Tax, the Metro East Mass Transit District Service
6 Occupation Tax, and the Metro East Mass Transit District Use
7 Tax for the District should be increased from 0.25% to 0.75%.

8 Upon submission of such petition the court shall set a date
9 not less than 10 nor more than 30 days thereafter for a hearing
10 on the sufficiency thereof. Notice of the filing of such
11 petition and of such date shall be given in writing to the
12 District and the County Clerk at least 7 days before the date
13 of such hearing.

14 If such petition is found sufficient, the court shall enter
15 an order to submit that proposition at the next election, in
16 accordance with general election law.

17 The form of the petition shall be in substantially the
18 following form: To the Circuit Court of the County of (name of
19 county):

20 We, the undersigned electors of the (name of transit
21 district), respectfully petition your honor to submit to a
22 vote of the electors of (name of transit district) the
23 following proposition:

24 Shall the tax rates for the Metro East Mass Transit
25 District Retailers' Occupation Tax, the Metro East Mass
26 Transit District Service Occupation Tax, and the Metro East

1 Mass Transit District Use Tax be increased from 0.25% to
2 0.75%?

3	Name	Address, with Street and Number.
4
5

6 (C) The votes shall be recorded as "YES" or "NO". If a
7 majority of all votes cast on the proposition are for the
8 increase in the tax rates, the Metro East Mass Transit District
9 shall begin imposing the increased rates in the District, and
10 the Department of Revenue shall begin collecting the increased
11 amounts, as provided under this Section. An ordinance imposing
12 or discontinuing a tax hereunder or effecting a change in the
13 rate thereof shall be adopted and a certified copy thereof
14 filed with the Department on or before the first day of
15 October, whereupon the Department shall proceed to administer
16 and enforce this Section as of the first day of January next
17 following the adoption and filing, or on or before the first
18 day of April, whereupon the Department shall proceed to
19 administer and enforce this Section as of the first day of July
20 next following the adoption and filing.

21 (D) If the voters have approved a referendum under this
22 subsection, before November 1, 1994, to increase the tax rate
23 under this subsection, the Metro East Mass Transit District
24 Board of Trustees may adopt by a majority vote an ordinance at
25 any time before January 1, 1995 that excludes from the rate
26 increase tangible personal property that is titled or

1 registered with an agency of this State's government. The
2 ordinance excluding titled or registered tangible personal
3 property from the rate increase must be filed with the
4 Department at least 15 days before its effective date. At any
5 time after adopting an ordinance excluding from the rate
6 increase tangible personal property that is titled or
7 registered with an agency of this State's government, the Metro
8 East Mass Transit District Board of Trustees may adopt an
9 ordinance applying the rate increase to that tangible personal
10 property. The ordinance shall be adopted, and a certified copy
11 of that ordinance shall be filed with the Department, on or
12 before October 1, whereupon the Department shall proceed to
13 administer and enforce the rate increase against tangible
14 personal property titled or registered with an agency of this
15 State's government as of the following January 1. After
16 December 31, 1995, any reimposed rate increase in effect under
17 this subsection shall no longer apply to tangible personal
18 property titled or registered with an agency of this State's
19 government. Beginning January 1, 1996, the Board of Trustees of
20 any Metro East Mass Transit District may never reimpose a
21 previously excluded tax rate increase on tangible personal
22 property titled or registered with an agency of this State's
23 government. After July 1, 2004, if the voters have approved a
24 referendum under this subsection to increase the tax rate under
25 this subsection, the Metro East Mass Transit District Board of
26 Trustees may adopt by a majority vote an ordinance that

1 excludes from the rate increase tangible personal property that
2 is titled or registered with an agency of this State's
3 government. The ordinance excluding titled or registered
4 tangible personal property from the rate increase shall be
5 adopted, and a certified copy of that ordinance shall be filed
6 with the Department on or before October 1, whereupon the
7 Department shall administer and enforce this exclusion from the
8 rate increase as of the following January 1, or on or before
9 April 1, whereupon the Department shall administer and enforce
10 this exclusion from the rate increase as of the following July
11 1. The Board of Trustees of any Metro East Mass Transit
12 District may never reimpose a previously excluded tax rate
13 increase on tangible personal property titled or registered
14 with an agency of this State's government.

15 (d-6) If the Board of Trustees of any Metro East Mass
16 Transit District has imposed a rate increase under subsection
17 (d-5) and filed an ordinance with the Department of Revenue
18 excluding titled property from the higher rate, then that Board
19 may, by ordinance adopted with the concurrence of two-thirds of
20 the then trustees, impose throughout the District a fee. The
21 fee on the excluded property shall not exceed \$20 per retail
22 transaction or an amount equal to the amount of tax excluded,
23 whichever is less, on tangible personal property that is titled
24 or registered with an agency of this State's government.
25 Beginning July 1, 2004, the fee shall apply only to titled
26 property that is subject to either the Metro East Mass Transit

1 District Retailers' Occupation Tax or the Metro East Mass
2 Transit District Service Occupation Tax. No fee shall be
3 imposed or collected under this subsection on the sale of a
4 motor vehicle in this State to a resident of another state if
5 that motor vehicle will not be titled in this State.

6 (d-7) Until June 30, 2004, if a fee has been imposed under
7 subsection (d-6), a fee shall also be imposed upon the
8 privilege of using, in the district, any item of tangible
9 personal property that is titled or registered with any agency
10 of this State's government, in an amount equal to the amount of
11 the fee imposed under subsection (d-6).

12 (d-7.1) Beginning July 1, 2004, any fee imposed by the
13 Board of Trustees of any Metro East Mass Transit District under
14 subsection (d-6) and all civil penalties that may be assessed
15 as an incident of the fees shall be collected and enforced by
16 the State Department of Revenue. Reference to "taxes" in this
17 Section shall be construed to apply to the administration,
18 payment, and remittance of all fees under this Section. For
19 purposes of any fee imposed under subsection (d-6), 4% of the
20 fee, penalty, and interest received by the Department in the
21 first 12 months that the fee is collected and enforced by the
22 Department and 2% of the fee, penalty, and interest following
23 the first 12 months shall be deposited into the Tax Compliance
24 and Administration Fund and shall be used by the Department,
25 subject to appropriation, to cover the costs of the Department.
26 No retailers' discount shall apply to any fee imposed under

1 subsection (d-6).

2 (d-8) No item of titled property shall be subject to both
3 the higher rate approved by referendum, as authorized under
4 subsection (d-5), and any fee imposed under subsection (d-6) or
5 (d-7).

6 (d-9) (Blank).

7 (d-10) (Blank).

8 (e) A certificate of registration issued by the State
9 Department of Revenue to a retailer under the Retailers'
10 Occupation Tax Act or under the Service Occupation Tax Act
11 shall permit the registrant to engage in a business that is
12 taxed under the tax imposed under paragraphs (b), (c) or (d) of
13 this Section and no additional registration shall be required
14 under the tax. A certificate issued under the Use Tax Act or
15 the Service Use Tax Act shall be applicable with regard to any
16 tax imposed under paragraph (c) of this Section.

17 (f) (Blank).

18 (g) Any ordinance imposing or discontinuing any tax under
19 this Section shall be adopted and a certified copy thereof
20 filed with the Department on or before June 1, whereupon the
21 Department of Revenue shall proceed to administer and enforce
22 this Section on behalf of the Metro East Mass Transit District
23 as of September 1 next following such adoption and filing.
24 Beginning January 1, 1992, an ordinance or resolution imposing
25 or discontinuing the tax hereunder shall be adopted and a
26 certified copy thereof filed with the Department on or before

1 the first day of July, whereupon the Department shall proceed
2 to administer and enforce this Section as of the first day of
3 October next following such adoption and filing. Beginning
4 January 1, 1993, except as provided in subsection (d-5) of this
5 Section, an ordinance or resolution imposing or discontinuing
6 the tax hereunder shall be adopted and a certified copy thereof
7 filed with the Department on or before the first day of
8 October, whereupon the Department shall proceed to administer
9 and enforce this Section as of the first day of January next
10 following such adoption and filing, or, beginning January 1,
11 2004, on or before the first day of April, whereupon the
12 Department shall proceed to administer and enforce this Section
13 as of the first day of July next following the adoption and
14 filing.

15 (h) Except as provided in subsection (d-7.1), the State
16 Department of Revenue shall, upon collecting any taxes as
17 provided in this Section, pay the taxes over to the State
18 Treasurer as trustee for the District. The taxes shall be held
19 in a trust fund outside the State Treasury.

20 As soon as possible after the first day of each month,
21 beginning January 1, 2011, upon certification of the Department
22 of Revenue, the Comptroller shall order transferred, and the
23 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
24 local sales tax increment, as defined in the Innovation
25 Development and Economy Act, collected under this Section
26 during the second preceding calendar month for sales within a

1 STAR bond district. The Department shall make this
2 certification only if the local mass transit district imposes a
3 tax on real property as provided in the definition of "local
4 sales taxes" under the Innovation Development and Economy Act.

5 After the monthly transfer to the STAR Bonds Revenue Fund,
6 on or before the 25th day of each calendar month, the State
7 Department of Revenue shall prepare and certify to the
8 Comptroller of the State of Illinois the amount to be paid to
9 the District, which shall be the amount (not including credit
10 memoranda) collected under this Section during the second
11 preceding calendar month by the Department plus an amount the
12 Department determines is necessary to offset any amounts that
13 were erroneously paid to a different taxing body, and not
14 including any amount equal to the amount of refunds made during
15 the second preceding calendar month by the Department on behalf
16 of the District, and not including any amount that the
17 Department determines is necessary to offset any amounts that
18 were payable to a different taxing body but were erroneously
19 paid to the District, ~~then balance in the fund, less any amount~~
20 determined by the Department to be necessary for the payment of
21 refunds, and less any amounts that are transferred to the STAR
22 Bonds Revenue Fund. Within 10 days after receipt by the
23 Comptroller of the certification of the amount to be paid to
24 the District, the Comptroller shall cause an order to be drawn
25 for payment for the amount in accordance with the direction in
26 the certification.

1 (Source: P.A. 95-331, eff. 8-21-07; 96-328, eff. 8-11-09;
2 96-939, eff. 6-24-10.)

3 Section 40. The Water Commission Act of 1985 is amended by
4 changing Section 4 as follows:

5 (70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

6 Sec. 4. Taxes.

7 (a) The board of commissioners of any county water
8 commission may, by ordinance, impose throughout the territory
9 of the commission any or all of the taxes provided in this
10 Section for its corporate purposes. However, no county water
11 commission may impose any such tax unless the commission
12 certifies the proposition of imposing the tax to the proper
13 election officials, who shall submit the proposition to the
14 voters residing in the territory at an election in accordance
15 with the general election law, and the proposition has been
16 approved by a majority of those voting on the proposition.

17 The proposition shall be in the form provided in Section 5
18 or shall be substantially in the following form:

19 -----

20 Shall the (insert corporate
21 name of county water commission) YES
22 impose (state type of tax or -----
23 taxes to be imposed) at the NO
24 rate of 1/4%?

1 -----
2 Taxes imposed under this Section and civil penalties
3 imposed incident thereto shall be collected and enforced by the
4 State Department of Revenue. The Department shall have the
5 power to administer and enforce the taxes and to determine all
6 rights for refunds for erroneous payments of the taxes.

7 (b) The board of commissioners may impose a County Water
8 Commission Retailers' Occupation Tax upon all persons engaged
9 in the business of selling tangible personal property at retail
10 in the territory of the commission at a rate of 1/4% of the
11 gross receipts from the sales made in the course of such
12 business within the territory. The tax imposed under this
13 paragraph and all civil penalties that may be assessed as an
14 incident thereof shall be collected and enforced by the State
15 Department of Revenue. The Department shall have full power to
16 administer and enforce this paragraph; to collect all taxes and
17 penalties due hereunder; to dispose of taxes and penalties so
18 collected in the manner hereinafter provided; and to determine
19 all rights to credit memoranda arising on account of the
20 erroneous payment of tax or penalty hereunder. In the
21 administration of, and compliance with, this paragraph, the
22 Department and persons who are subject to this paragraph shall
23 have the same rights, remedies, privileges, immunities, powers
24 and duties, and be subject to the same conditions,
25 restrictions, limitations, penalties, exclusions, exemptions
26 and definitions of terms, and employ the same modes of

1 procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
2 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
3 therein other than the State rate of tax except that food for
4 human consumption that is to be consumed off the premises where
5 it is sold (other than alcoholic beverages, soft drinks, and
6 food that has been prepared for immediate consumption) and
7 prescription and nonprescription medicine, drugs, medical
8 appliances and insulin, urine testing materials, syringes, and
9 needles used by diabetics, for human use, shall not be subject
10 to tax hereunder), 2c, 3 (except as to the disposition of taxes
11 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
12 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the
13 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
14 Penalty and Interest Act, as fully as if those provisions were
15 set forth herein.

16 Persons subject to any tax imposed under the authority
17 granted in this paragraph may reimburse themselves for their
18 seller's tax liability hereunder by separately stating the tax
19 as an additional charge, which charge may be stated in
20 combination, in a single amount, with State taxes that sellers
21 are required to collect under the Use Tax Act and under
22 subsection (e) of Section 4.03 of the Regional Transportation
23 Authority Act, in accordance with such bracket schedules as the
24 Department may prescribe.

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

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the 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 a county water commission tax fund established
6 under paragraph (g) of this Section.

7 For the purpose of determining whether a tax authorized
8 under this paragraph is applicable, a retail sale by a producer
9 of coal or other mineral mined in Illinois is a sale at retail
10 at the place where the coal or other mineral mined in Illinois
11 is extracted from the earth. This paragraph does not apply to
12 coal or other mineral when it is delivered or shipped by the
13 seller to the purchaser at a point outside Illinois so that the
14 sale is exempt under the Federal Constitution as a sale in
15 interstate or foreign commerce.

16 If a tax is imposed under this subsection (b) a tax shall
17 also be imposed under subsections (c) and (d) of this Section.

18 No tax shall be imposed or collected under this subsection
19 on the sale of a motor vehicle in this State to a resident of
20 another state if that motor vehicle will not be titled in this
21 State.

22 Nothing in this paragraph shall be construed to authorize a
23 county water commission to impose a tax upon the privilege of
24 engaging in any business which under the Constitution of the
25 United States may not be made the subject of taxation by this
26 State.

1 (c) If a tax has been imposed under subsection (b), a
2 County Water Commission Service Occupation Tax shall also be
3 imposed upon all persons engaged, in the territory of the
4 commission, in the business of making sales of service, who, as
5 an incident to making the sales of service, transfer tangible
6 personal property within the territory. The tax rate shall be
7 1/4% of the selling price of tangible personal property so
8 transferred within the territory. The tax imposed under this
9 paragraph and all civil penalties that may be assessed as an
10 incident thereof shall be collected and enforced by the State
11 Department of Revenue. The Department shall have full power to
12 administer and enforce this paragraph; to collect all taxes and
13 penalties due hereunder; to dispose of taxes and penalties so
14 collected in the manner hereinafter provided; and to determine
15 all rights to credit memoranda arising on account of the
16 erroneous payment of tax or penalty hereunder. In the
17 administration of, and compliance with, this paragraph, the
18 Department and persons who are subject to this paragraph shall
19 have the same rights, remedies, privileges, immunities, powers
20 and duties, and be subject to the same conditions,
21 restrictions, limitations, penalties, exclusions, exemptions
22 and definitions of terms, and employ the same modes of
23 procedure, as are prescribed in Sections 1a-1, 2 (except that
24 the reference to State in the definition of supplier
25 maintaining a place of business in this State shall mean the
26 territory of the commission), 2a, 3 through 3-50 (in respect to

1 all provisions therein other than the State rate of tax except
2 that food for human consumption that is to be consumed off the
3 premises where it is sold (other than alcoholic beverages, soft
4 drinks, and food that has been prepared for immediate
5 consumption) and prescription and nonprescription medicines,
6 drugs, medical appliances and insulin, urine testing
7 materials, syringes, and needles used by diabetics, for human
8 use, shall not be subject to tax hereunder), 4 (except that the
9 reference to the State shall be to the territory of the
10 commission), 5, 7, 8 (except that the jurisdiction to which the
11 tax shall be a debt to the extent indicated in that Section 8
12 shall be the commission), 9 (except as to the disposition of
13 taxes and penalties collected and except that the returned
14 merchandise credit for this tax may not be taken against any
15 State tax), 10, 11, 12 (except the reference therein to Section
16 2b of the Retailers' Occupation Tax Act), 13 (except that any
17 reference to the State shall mean the territory of the
18 commission), the first paragraph of Section 15, 15.5, 16, 17,
19 18, 19 and 20 of the Service Occupation Tax Act as fully as if
20 those provisions were set forth herein.

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

1 any tax for which servicemen may be liable under subsection (f)
2 of Sec. 4.03 of the Regional Transportation Authority Act, in
3 accordance with such bracket schedules as the Department may
4 prescribe.

5 Whenever the Department determines that a refund should be
6 made under this paragraph to a claimant instead of issuing a
7 credit memorandum, the Department shall notify the State
8 Comptroller, who shall cause the warrant to be drawn for the
9 amount specified, and to the person named, in the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of a county water commission tax fund established
12 under paragraph (g) of this Section.

13 Nothing in this paragraph shall be construed to authorize a
14 county water commission to impose a tax upon the privilege of
15 engaging in any business which under the Constitution of the
16 United States may not be made the subject of taxation by the
17 State.

18 (d) If a tax has been imposed under subsection (b), a tax
19 shall also imposed upon the privilege of using, in the
20 territory of the commission, any item of tangible personal
21 property that is purchased outside the territory at retail from
22 a retailer, and that is titled or registered with an agency of
23 this State's government, at a rate of 1/4% of the selling price
24 of the tangible personal property within the territory, as
25 "selling price" is defined in the Use Tax Act. The tax shall be
26 collected from persons whose Illinois address for titling or

1 registration purposes is given as being in the territory. The
2 tax shall be collected by the Department of Revenue for a
3 county water commission. The tax must be paid to the State, or
4 an exemption determination must be obtained from the Department
5 of Revenue, before the title or certificate of registration for
6 the property may be issued. The tax or proof of exemption may
7 be transmitted to the Department by way of the State agency
8 with which, or the State officer with whom, the tangible
9 personal property must be titled or registered if the
10 Department and the State agency or State officer determine that
11 this procedure will expedite the processing of applications for
12 title or registration.

13 The Department shall have full power to administer and
14 enforce this paragraph; to collect all taxes, penalties and
15 interest due hereunder; to dispose of taxes, penalties and
16 interest so collected in the manner hereinafter provided; and
17 to determine all rights to credit memoranda or refunds arising
18 on account of the erroneous payment of tax, penalty or interest
19 hereunder. In the administration of, and compliance with this
20 paragraph, the Department and persons who are subject to this
21 paragraph shall have the same rights, remedies, privileges,
22 immunities, powers and duties, and be subject to the same
23 conditions, restrictions, limitations, penalties, exclusions,
24 exemptions and definitions of terms and employ the same modes
25 of procedure, as are prescribed in Sections 2 (except the
26 definition of "retailer maintaining a place of business in this

1 State"), 3 through 3-80 (except provisions pertaining to the
2 State rate of tax, and except provisions concerning collection
3 or refunding of the tax by retailers, and except that food for
4 human consumption that is to be consumed off the premises where
5 it is sold (other than alcoholic beverages, soft drinks, and
6 food that has been prepared for immediate consumption) and
7 prescription and nonprescription medicines, drugs, medical
8 appliances and insulin, urine testing materials, syringes, and
9 needles used by diabetics, for human use, shall not be subject
10 to tax hereunder), 4, 11, 12, 12a, 14, 15, 19 (except the
11 portions pertaining to claims by retailers and except the last
12 paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act
13 and Section 3-7 of the Uniform Penalty and Interest Act that
14 are not inconsistent with this paragraph, as fully as if those
15 provisions were set forth herein.

16 Whenever the Department determines that a refund should be
17 made under this paragraph to a claimant instead of issuing a
18 credit memorandum, the Department shall notify the State
19 Comptroller, who shall cause the order to be drawn for the
20 amount specified, and to the person named, in the notification
21 from the Department. The refund shall be paid by the State
22 Treasurer out of a county water commission tax fund established
23 under paragraph (g) of this Section.

24 (e) A certificate of registration issued by the State
25 Department of Revenue to a retailer under the Retailers'
26 Occupation Tax Act or under the Service Occupation Tax Act

1 shall permit the registrant to engage in a business that is
2 taxed under the tax imposed under paragraphs (b), (c) or (d) of
3 this Section and no additional registration shall be required
4 under the tax. A certificate issued under the Use Tax Act or
5 the Service Use Tax Act shall be applicable with regard to any
6 tax imposed under paragraph (c) of this Section.

7 (f) Any ordinance imposing or discontinuing any tax under
8 this Section shall be adopted and a certified copy thereof
9 filed with the Department on or before June 1, whereupon the
10 Department of Revenue shall proceed to administer and enforce
11 this Section on behalf of the county water commission as of
12 September 1 next following the adoption and filing. Beginning
13 January 1, 1992, an ordinance or resolution imposing or
14 discontinuing the tax hereunder shall be adopted and a
15 certified copy thereof filed with the Department on or before
16 the first day of July, whereupon the Department shall proceed
17 to administer and enforce this Section as of the first day of
18 October next following such adoption and filing. Beginning
19 January 1, 1993, an ordinance or resolution imposing or
20 discontinuing the tax hereunder shall be adopted and a
21 certified copy thereof filed with the Department on or before
22 the first day of October, whereupon the Department shall
23 proceed to administer and enforce this Section as of the first
24 day of January next following such adoption and filing.

25 (g) The State Department of Revenue shall, upon collecting
26 any taxes as provided in this Section, pay the taxes over to

1 the State Treasurer as trustee for the commission. The taxes
2 shall be held in a trust fund outside the State Treasury.

3 As soon as possible after the first day of each month,
4 beginning January 1, 2011, upon certification of the Department
5 of Revenue, the Comptroller shall order transferred, and the
6 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
7 local sales tax increment, as defined in the Innovation
8 Development and Economy Act, collected under this Section
9 during the second preceding calendar month for sales within a
10 STAR bond district.

11 After the monthly transfer to the STAR Bonds Revenue Fund,
12 on or before the 25th day of each calendar month, the State
13 Department of Revenue shall prepare and certify to the
14 Comptroller of the State of Illinois the amount to be paid to
15 the commission, which shall be the amount (not including credit
16 memoranda) collected under this Section during the second
17 preceding calendar month by the Department plus an amount the
18 Department determines is necessary to offset any amounts that
19 were erroneously paid to a different taxing body, and not
20 including any amount equal to the amount of refunds made during
21 the second preceding calendar month by the Department on behalf
22 of the commission, and not including any amount that the
23 Department determines is necessary to offset any amounts that
24 were payable to a different taxing body but were erroneously
25 paid to the commission, then balance in the fund, less any
26 amount determined by the Department to be necessary for the

1 ~~payment of refunds,~~ and less any amounts that are transferred
2 to the STAR Bonds Revenue Fund. Within 10 days after receipt by
3 the Comptroller of the certification of the amount to be paid
4 to the commission, the Comptroller shall cause an order to be
5 drawn for the payment for the amount in accordance with the
6 direction in the certification.

7 (h) Beginning June 1, 2016, any tax imposed pursuant to
8 this Section may no longer be imposed or collected, unless a
9 continuation of the tax is approved by the voters at a
10 referendum as set forth in this Section.

11 (Source: P.A. 96-939, eff. 6-24-10; 96-1389, eff. 7-29-10;
12 97-333, eff. 8-12-11.)".