



Rep. Barbara Flynn Currie

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1 AMENDMENT TO SENATE BILL 1354

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1354 by replacing  
3 everything after the enacting clause with the following:

4 "ARTICLE 5. AMENDATORY PROVISIONS

5 Section 5-5. The State Finance Act is amended by changing  
6 Section 8.3 as follows:

7 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

8 Sec. 8.3. Money in the Road Fund shall, if and when the  
9 State of Illinois incurs any bonded indebtedness for the  
10 construction of permanent highways, be set aside and used for  
11 the purpose of paying and discharging annually the principal  
12 and interest on that bonded indebtedness then due and payable,  
13 and for no other purpose. The surplus, if any, in the Road Fund  
14 after the payment of principal and interest on that bonded  
15 indebtedness then annually due shall be used as follows:

1 first -- to pay the cost of administration of Chapters  
2 2 through 10 of the Illinois Vehicle Code, except the cost  
3 of administration of Articles I and II of Chapter 3 of that  
4 Code; and

5 secondly -- for expenses of the Department of  
6 Transportation for construction, reconstruction,  
7 improvement, repair, maintenance, operation, and  
8 administration of highways in accordance with the  
9 provisions of laws relating thereto, or for any purpose  
10 related or incident to and connected therewith, including  
11 the separation of grades of those highways with railroads  
12 and with highways and including the payment of awards made  
13 by the Illinois Workers' Compensation Commission under the  
14 terms of the Workers' Compensation Act or Workers'  
15 Occupational Diseases Act for injury or death of an  
16 employee of the Division of Highways in the Department of  
17 Transportation; or for the acquisition of land and the  
18 erection of buildings for highway purposes, including the  
19 acquisition of highway right-of-way or for investigations  
20 to determine the reasonably anticipated future highway  
21 needs; or for making of surveys, plans, specifications and  
22 estimates for and in the construction and maintenance of  
23 flight strips and of highways necessary to provide access  
24 to military and naval reservations, to defense industries  
25 and defense-industry sites, and to the sources of raw  
26 materials and for replacing existing highways and highway

1 connections shut off from general public use at military  
2 and naval reservations and defense-industry sites, or for  
3 the purchase of right-of-way, except that the State shall  
4 be reimbursed in full for any expense incurred in building  
5 the flight strips; or for the operating and maintaining of  
6 highway garages; or for patrolling and policing the public  
7 highways and conserving the peace; or for the operating  
8 expenses of the Department relating to the administration  
9 of public transportation programs; or, during fiscal year  
10 2012 only, for the purposes of a grant not to exceed  
11 \$8,500,000 to the Regional Transportation Authority on  
12 behalf of PACE for the purpose of ADA/Para-transit  
13 expenses; or, during fiscal year 2013 only, for the  
14 purposes of a grant not to exceed \$3,825,000 to the  
15 Regional Transportation Authority on behalf of PACE for the  
16 purpose of ADA/Para-transit expenses; or, during fiscal  
17 year 2014 only, for the purposes of a grant not to exceed  
18 \$3,825,000 to the Regional Transportation Authority on  
19 behalf of PACE for the purpose of ADA/Para-transit  
20 expenses; or, during fiscal year 2015 only, for the  
21 purposes of a grant not to exceed \$3,825,000 to the  
22 Regional Transportation Authority on behalf of PACE for the  
23 purpose of ADA/Para-transit expenses; or for any of those  
24 purposes or any other purpose that may be provided by law.

25 Appropriations for any of those purposes are payable from  
26 the Road Fund. Appropriations may also be made from the Road

1 Fund for the administrative expenses of any State agency that  
2 are related to motor vehicles or arise from the use of motor  
3 vehicles.

4 Beginning with fiscal year 1980 and thereafter, no Road  
5 Fund monies shall be appropriated to the following Departments  
6 or agencies of State government for administration, grants, or  
7 operations; but this limitation is not a restriction upon  
8 appropriating for those purposes any Road Fund monies that are  
9 eligible for federal reimbursement;

10 1. Department of Public Health;

11 2. Department of Transportation, only with respect to  
12 subsidies for one-half fare Student Transportation and  
13 Reduced Fare for Elderly, except during fiscal year 2012  
14 only when no more than \$40,000,000 may be expended and  
15 except during fiscal year 2013 only when no more than  
16 \$17,570,300 may be expended and except during fiscal year  
17 2014 only when no more than \$17,570,000 may be expended and  
18 except during fiscal year 2015 only when no more than  
19 \$17,570,000 may be expended;

20 3. Department of Central Management Services, except  
21 for expenditures incurred for group insurance premiums of  
22 appropriate personnel;

23 4. Judicial Systems and Agencies.

24 Beginning with fiscal year 1981 and thereafter, no Road  
25 Fund monies shall be appropriated to the following Departments  
26 or agencies of State government for administration, grants, or

1 operations; but this limitation is not a restriction upon  
2 appropriating for those purposes any Road Fund monies that are  
3 eligible for federal reimbursement:

4 1. Department of State Police, except for expenditures  
5 with respect to the Division of Operations;

6 2. Department of Transportation, only with respect to  
7 Intercity Rail Subsidies, except during fiscal year 2012  
8 only when no more than \$40,000,000 may be expended, and  
9 except during fiscal year 2013 only when no more than  
10 \$26,000,000 may be expended, and except during fiscal year  
11 2014 only when no more than \$38,000,000 may be expended,  
12 and except during fiscal years year 2015 and 2016 only when  
13 no more than \$42,000,000 may be expended in each of those  
14 fiscal years, and Rail Freight Services.

15 Beginning with fiscal year 1982 and thereafter, no Road  
16 Fund monies shall be appropriated to the following Departments  
17 or agencies of State government for administration, grants, or  
18 operations; but this limitation is not a restriction upon  
19 appropriating for those purposes any Road Fund monies that are  
20 eligible for federal reimbursement: Department of Central  
21 Management Services, except for awards made by the Illinois  
22 Workers' Compensation Commission under the terms of the  
23 Workers' Compensation Act or Workers' Occupational Diseases  
24 Act for injury or death of an employee of the Division of  
25 Highways in the Department of Transportation.

26 Beginning with fiscal year 1984 and thereafter, no Road

1 Fund monies shall be appropriated to the following Departments  
2 or agencies of State government for administration, grants, or  
3 operations; but this limitation is not a restriction upon  
4 appropriating for those purposes any Road Fund monies that are  
5 eligible for federal reimbursement:

6 1. Department of State Police, except not more than 40%  
7 of the funds appropriated for the Division of Operations;

8 2. State Officers.

9 Beginning with fiscal year 1984 and thereafter, no Road  
10 Fund monies shall be appropriated to any Department or agency  
11 of State government for administration, grants, or operations  
12 except as provided hereafter; but this limitation is not a  
13 restriction upon appropriating for those purposes any Road Fund  
14 monies that are eligible for federal reimbursement. It shall  
15 not be lawful to circumvent the above appropriation limitations  
16 by governmental reorganization or other methods.  
17 Appropriations shall be made from the Road Fund only in  
18 accordance with the provisions of this Section.

19 Money in the Road Fund shall, if and when the State of  
20 Illinois incurs any bonded indebtedness for the construction of  
21 permanent highways, be set aside and used for the purpose of  
22 paying and discharging during each fiscal year the principal  
23 and interest on that bonded indebtedness as it becomes due and  
24 payable as provided in the Transportation Bond Act, and for no  
25 other purpose. The surplus, if any, in the Road Fund after the  
26 payment of principal and interest on that bonded indebtedness

1 then annually due shall be used as follows:

2 first -- to pay the cost of administration of Chapters  
3 2 through 10 of the Illinois Vehicle Code; and

4 secondly -- no Road Fund monies derived from fees,  
5 excises, or license taxes relating to registration,  
6 operation and use of vehicles on public highways or to  
7 fuels used for the propulsion of those vehicles, shall be  
8 appropriated or expended other than for costs of  
9 administering the laws imposing those fees, excises, and  
10 license taxes, statutory refunds and adjustments allowed  
11 thereunder, administrative costs of the Department of  
12 Transportation, including, but not limited to, the  
13 operating expenses of the Department relating to the  
14 administration of public transportation programs, payment  
15 of debts and liabilities incurred in construction and  
16 reconstruction of public highways and bridges, acquisition  
17 of rights-of-way for and the cost of construction,  
18 reconstruction, maintenance, repair, and operation of  
19 public highways and bridges under the direction and  
20 supervision of the State, political subdivision, or  
21 municipality collecting those monies, or during fiscal  
22 year 2012 only for the purposes of a grant not to exceed  
23 \$8,500,000 to the Regional Transportation Authority on  
24 behalf of PACE for the purpose of ADA/Para-transit  
25 expenses, or during fiscal year 2013 only for the purposes  
26 of a grant not to exceed \$3,825,000 to the Regional

1           Transportation Authority on behalf of PACE for the purpose  
2           of ADA/Para-transit expenses, or during fiscal year 2014  
3           only for the purposes of a grant not to exceed \$3,825,000  
4           to the Regional Transportation Authority on behalf of PACE  
5           for the purpose of ADA/Para-transit expenses, or during  
6           fiscal year 2015 only for the purposes of a grant not to  
7           exceed \$3,825,000 to the Regional Transportation Authority  
8           on behalf of PACE for the purpose of ADA/Para-transit  
9           expenses, and the costs for patrolling and policing the  
10          public highways (by State, political subdivision, or  
11          municipality collecting that money) for enforcement of  
12          traffic laws. The separation of grades of such highways  
13          with railroads and costs associated with protection of  
14          at-grade highway and railroad crossing shall also be  
15          permissible.

16          Appropriations for any of such purposes are payable from  
17          the Road Fund or the Grade Crossing Protection Fund as provided  
18          in Section 8 of the Motor Fuel Tax Law.

19          Except as provided in this paragraph, beginning with fiscal  
20          year 1991 and thereafter, no Road Fund monies shall be  
21          appropriated to the Department of State Police for the purposes  
22          of this Section in excess of its total fiscal year 1990 Road  
23          Fund appropriations for those purposes unless otherwise  
24          provided in Section 5g of this Act. For fiscal years 2003,  
25          2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
26          appropriated to the Department of State Police for the purposes



1 of this Section in excess of \$97,310,000. For fiscal year 2008  
2 only, no Road Fund monies shall be appropriated to the  
3 Department of State Police for the purposes of this Section in  
4 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
5 monies shall be appropriated to the Department of State Police  
6 for the purposes of this Section in excess of \$114,700,000.  
7 Beginning in fiscal year 2010, no road fund moneys shall be  
8 appropriated to the Department of State Police. It shall not be  
9 lawful to circumvent this limitation on appropriations by  
10 governmental reorganization or other methods unless otherwise  
11 provided in Section 5g of this Act.

12 In fiscal year 1994, no Road Fund monies shall be  
13 appropriated to the Secretary of State for the purposes of this  
14 Section in excess of the total fiscal year 1991 Road Fund  
15 appropriations to the Secretary of State for those purposes,  
16 plus \$9,800,000. It shall not be lawful to circumvent this  
17 limitation on appropriations by governmental reorganization or  
18 other method.

19 Beginning with fiscal year 1995 and thereafter, no Road  
20 Fund monies shall be appropriated to the Secretary of State for  
21 the purposes of this Section in excess of the total fiscal year  
22 1994 Road Fund appropriations to the Secretary of State for  
23 those purposes. It shall not be lawful to circumvent this  
24 limitation on appropriations by governmental reorganization or  
25 other methods.

26 Beginning with fiscal year 2000, total Road Fund

1 appropriations to the Secretary of State for the purposes of  
2 this Section shall not exceed the amounts specified for the  
3 following fiscal years:

4	Fiscal Year 2000	\$80,500,000;
5	Fiscal Year 2001	\$80,500,000;
6	Fiscal Year 2002	\$80,500,000;
7	Fiscal Year 2003	\$130,500,000;
8	Fiscal Year 2004	\$130,500,000;
9	Fiscal Year 2005	\$130,500,000;
10	Fiscal Year 2006	\$130,500,000;
11	Fiscal Year 2007	\$130,500,000;
12	Fiscal Year 2008	\$130,500,000;
13	Fiscal Year 2009	\$130,500,000.

14 For fiscal year 2010, no road fund moneys shall be  
15 appropriated to the Secretary of State.

16 Beginning in fiscal year 2011, moneys in the Road Fund  
17 shall be appropriated to the Secretary of State for the  
18 exclusive purpose of paying refunds due to overpayment of fees  
19 related to Chapter 3 of the Illinois Vehicle Code unless  
20 otherwise provided for by law.

21 It shall not be lawful to circumvent this limitation on  
22 appropriations by governmental reorganization or other  
23 methods.

24 No new program may be initiated in fiscal year 1991 and  
25 thereafter that is not consistent with the limitations imposed  
26 by this Section for fiscal year 1984 and thereafter, insofar as

1 appropriation of Road Fund monies is concerned.

2 Nothing in this Section prohibits transfers from the Road  
3 Fund to the State Construction Account Fund under Section 5e of  
4 this Act; nor to the General Revenue Fund, as authorized by  
5 this amendatory Act of the 93rd General Assembly.

6 The additional amounts authorized for expenditure in this  
7 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91  
8 shall be repaid to the Road Fund from the General Revenue Fund  
9 in the next succeeding fiscal year that the General Revenue  
10 Fund has a positive budgetary balance, as determined by  
11 generally accepted accounting principles applicable to  
12 government.

13 The additional amounts authorized for expenditure by the  
14 Secretary of State and the Department of State Police in this  
15 Section by this amendatory Act of the 94th General Assembly  
16 shall be repaid to the Road Fund from the General Revenue Fund  
17 in the next succeeding fiscal year that the General Revenue  
18 Fund has a positive budgetary balance, as determined by  
19 generally accepted accounting principles applicable to  
20 government.

21 (Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24,  
22 eff. 6-19-13; 98-674, eff. 6-30-14.)

23 Section 5-10. The Use Tax Act is amended by changing  
24 Section 9 as follows:

1 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

26 Where such tangible personal property is sold under a

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

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

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

22 1. The name of the seller;

23 2. The address of the principal place of business from  
24 which he engages in the business of selling tangible  
25 personal property at retail in this State;

26 3. The total amount of taxable receipts received by him

1 during the preceding calendar month from sales of tangible  
2 personal property by him during such preceding calendar  
3 month, including receipts from charge and time sales, but  
4 less all deductions allowed by law;

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

7 5. The amount of tax due;

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

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

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



1 calendar quarters (excluding the month of highest liability and  
2 the month of lowest liability in such 4 quarter period). If the  
3 month during which such tax liability is incurred begins on or  
4 after January 1, 1985, and prior to January 1, 1987, each  
5 payment shall be in an amount equal to 22.5% of the taxpayer's  
6 actual liability for the month or 27.5% of the taxpayer's  
7 liability for the same calendar month of the preceding year. If  
8 the month during which such tax liability is incurred begins on  
9 or after January 1, 1987, and prior to January 1, 1988, each  
10 payment shall be in an amount equal to 22.5% of the taxpayer's  
11 actual liability for the month or 26.25% of the taxpayer's  
12 liability for the same calendar month of the preceding year. If  
13 the month during which such tax liability is incurred begins on  
14 or after January 1, 1988, and prior to January 1, 1989, or  
15 begins on or after January 1, 1996, each payment shall be in an  
16 amount equal to 22.5% of the taxpayer's actual liability for  
17 the month or 25% of the taxpayer's liability for the same  
18 calendar month of the preceding year. If the month during which  
19 such tax liability is incurred begins on or after January 1,  
20 1989, and prior to January 1, 1996, each payment shall be in an  
21 amount equal to 22.5% of the taxpayer's actual liability for  
22 the month or 25% of the taxpayer's liability for the same  
23 calendar month of the preceding year or 100% of the taxpayer's  
24 actual liability for the quarter monthly reporting period. The  
25 amount of such quarter monthly payments shall be credited  
26 against the final tax liability of the taxpayer's return for

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

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

19 If any such payment provided for in this Section exceeds  
20 the taxpayer's liabilities under this Act, the Retailers'  
21 Occupation Tax Act, the Service Occupation Tax Act and the  
22 Service Use Tax Act, as shown by an original monthly return,  
23 the Department shall issue to the taxpayer a credit memorandum  
24 no later than 30 days after the date of payment, which  
25 memorandum may be submitted by the taxpayer to the Department  
26 in payment of tax liability subsequently to be remitted by the

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

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

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

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

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

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

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

1 property which the retailer sells, except that if, in the same  
2 transaction, (i) a retailer of aircraft, watercraft, motor  
3 vehicles or trailers transfers more than one aircraft,  
4 watercraft, motor vehicle or trailer to another aircraft,  
5 watercraft, motor vehicle or trailer retailer for the purpose  
6 of resale or (ii) a retailer of aircraft, watercraft, motor  
7 vehicles, or trailers transfers more than one aircraft,  
8 watercraft, motor vehicle, or trailer to a purchaser for use as  
9 a qualifying rolling stock as provided in Section 3-55 of this  
10 Act, then that seller may report the transfer of all the  
11 aircraft, watercraft, motor vehicles or trailers involved in  
12 that transaction to the Department on the same uniform  
13 invoice-transaction reporting return form. For purposes of  
14 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
15 watercraft as defined in Section 3-2 of the Boat Registration  
16 and Safety Act, a personal watercraft, or any boat equipped  
17 with an inboard motor.

18 The transaction reporting return in the case of motor  
19 vehicles or trailers that are required to be registered with an  
20 agency of this State, shall be the same document as the Uniform  
21 Invoice referred to in Section 5-402 of the Illinois Vehicle  
22 Code and must show the name and address of the seller; the name  
23 and address of the purchaser; the amount of the selling price  
24 including the amount allowed by the retailer for traded-in  
25 property, if any; the amount allowed by the retailer for the  
26 traded-in tangible personal property, if any, to the extent to

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

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

1 sufficient identification of the property sold, and such other  
2 information as the Department may reasonably require.

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

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



1 tangible personal property.

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

10 If the user who would otherwise pay tax to the retailer  
11 wants the transaction reporting return filed and the payment of  
12 tax or proof of exemption made to the Department before the  
13 retailer is willing to take these actions and such user has not  
14 paid the tax to the retailer, such user may certify to the fact  
15 of such delay by the retailer, and may (upon the Department  
16 being satisfied of the truth of such certification) transmit  
17 the information required by the transaction reporting return  
18 and the remittance for tax or proof of exemption directly to  
19 the Department and obtain his tax receipt or exemption  
20 determination, in which event the transaction reporting return  
21 and tax remittance (if a tax payment was required) shall be  
22 credited by the Department to the proper retailer's account  
23 with the Department, but without the 2.1% or 1.75% discount  
24 provided for in this Section being allowed. When the user pays  
25 the tax directly to the Department, he shall pay the tax in the  
26 same amount and in the same form in which it would be remitted

1 if the tax had been remitted to the Department by the retailer.

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

18 Any retailer filing a return under this Section shall also  
19 include (for the purpose of paying tax thereon) the total tax  
20 covered by such return upon the selling price of tangible  
21 personal property purchased by him at retail from a retailer,  
22 but as to which the tax imposed by this Act was not collected  
23 from the retailer filing such return, and such retailer shall  
24 remit the amount of such tax to the Department when filing such  
25 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 retailers, who are required to file  
3 returns hereunder and also under the Retailers' Occupation Tax  
4 Act, to furnish all the return information required by both  
5 Acts on the one form.

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

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

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

1 government.

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

10 Beginning August 1, 2000, each month the Department shall  
11 pay into the State and Local Sales Tax Reform Fund 100% of the  
12 net revenue realized for the preceding month from the 1.25%  
13 rate on the selling price of motor fuel and gasohol. Beginning  
14 September 1, 2010, each month the Department shall pay into the  
15 State and Local Sales Tax Reform Fund 100% of the net revenue  
16 realized for the preceding month from the 1.25% rate on the  
17 selling price of sales tax holiday items.

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

25 Beginning October 1, 2009, each month the Department shall  
26 pay into the Capital Projects Fund an amount that is equal to

1 an amount estimated by the Department to represent 80% of the  
2 net revenue realized for the preceding month from the sale of  
3 candy, grooming and hygiene products, and soft drinks that had  
4 been taxed at a rate of 1% prior to September 1, 2009 but that  
5 are now taxed at 6.25%.

6 Beginning July 1, 2011, each month the Department shall pay  
7 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
8 realized for the preceding month from the 6.25% general rate on  
9 the selling price of sorbents used in Illinois in the process  
10 of sorbent injection as used to comply with the Environmental  
11 Protection Act or the federal Clean Air Act, but the total  
12 payment into the Clean Air Act (CAA) Permit Fund under this Act  
13 and the Retailers' Occupation Tax Act shall not exceed  
14 \$2,000,000 in any fiscal year.

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

1 between the average monthly claims for payment by the fund and  
2 the average monthly revenues deposited into the fund, excluding  
3 payments made pursuant to this paragraph.

4 Beginning July 1, 2015, of the remainder of the moneys  
5 received by the Department under this Act, the Service Use Tax  
6 Act, the Service Occupation Tax Act, and the Retailers'  
7 Occupation Tax Act, each month the Department shall deposit  
8 \$500,000 into the State Crime Laboratory Fund.

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

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

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

22 Subject to payment of amounts into the Build Illinois Fund  
23 as provided in the preceding paragraph or in any amendment  
24 thereto hereafter enacted, the following specified monthly  
25 installment of the amount requested in the certificate of the  
26 Chairman of the Metropolitan Pier and Exposition Authority



1 provided under Section 8.25f of the State Finance Act, but not  
2 in excess of the sums designated as "Total Deposit", shall be  
3 deposited in the aggregate from collections under Section 9 of  
4 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
5 9 of the Service Occupation Tax Act, and Section 3 of the  
6 Retailers' Occupation Tax Act into the McCormick Place  
7 Expansion Project Fund in the specified fiscal years.

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

1	2011	146,000,000
2	2012	153,000,000
3	2013	161,000,000
4	2014	170,000,000
5	2015	179,000,000
6	2016	189,000,000
7	2017	199,000,000
8	2018	210,000,000
9	2019	221,000,000
10	2020	233,000,000
11	2021	246,000,000
12	2022	260,000,000
13	2023	275,000,000
14	2024	275,000,000
15	2025	275,000,000
16	2026	279,000,000
17	2027	292,000,000
18	2028	307,000,000
19	2029	322,000,000
20	2030	338,000,000
21	2031	350,000,000
22	2032	350,000,000

23                   and  
24                   each fiscal year  
25                   thereafter that bonds  
26                   are outstanding under

1           Section 13.2 of the  
2           Metropolitan Pier and  
3           Exposition Authority Act,  
4       but not after fiscal year 2060.

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

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

26           Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

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

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

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

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

4 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
5 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
6 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

7 Section 5-15. The Service Use Tax Act is amended by  
8 changing Section 9 as follows:

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

10 Sec. 9. Each serviceman required or authorized to collect  
11 the tax herein imposed shall pay to the Department the amount  
12 of such tax (except as otherwise provided) at the time when he  
13 is required to file his return for the period during which such  
14 tax was collected, less a discount of 2.1% prior to January 1,  
15 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
16 year, whichever is greater, which is allowed to reimburse the  
17 serviceman for expenses incurred in collecting the tax, keeping  
18 records, preparing and filing returns, remitting the tax and  
19 supplying data to the Department on request. The Department may  
20 disallow the discount for servicemen whose certificate of  
21 registration is revoked at the time the return is filed, but  
22 only if the Department's decision to revoke the certificate of  
23 registration has become final. A serviceman need not remit that  
24 part of any tax collected by him to the extent that he is

1 required to pay and does pay the tax imposed by the Service  
2 Occupation Tax Act with respect to his sale of service  
3 involving the incidental transfer by him of the same property.

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

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

18 1. The name of the seller;

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

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

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

- 1           5. The amount of tax due;
- 2           5-5. The signature of the taxpayer; and
- 3           6. Such other reasonable information as the Department
- 4           may require.

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 Where the serviceman has more than one business registered

1 with the Department under separate registration hereunder,  
2 such serviceman shall not file each return that is due as a  
3 single return covering all such registered businesses, but  
4 shall file separate returns for each such registered business.

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

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

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

26 Beginning October 1, 2009, each month the Department shall

1 pay into the Capital Projects Fund an amount that is equal to  
2 an amount estimated by the Department to represent 80% of the  
3 net revenue realized for the preceding month from the sale of  
4 candy, grooming and hygiene products, and soft drinks that had  
5 been taxed at a rate of 1% prior to September 1, 2009 but that  
6 are now taxed at 6.25%.

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

22 Beginning July 1, 2015, of the remainder of the moneys  
23 received by the Department under the Use Tax Act, this Act, the  
24 Service Occupation Tax Act, and the Retailers' Occupation Tax  
25 Act, each month the Department shall deposit \$500,000 into the  
26 State Crime Laboratory Fund.

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

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

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

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



	Fiscal Year	Total Deposit
1		
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000

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

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

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

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

12 Subject to payment of amounts into the Build Illinois Fund  
13 and the McCormick Place Expansion Project Fund pursuant to the  
14 preceding paragraphs or in any amendments thereto hereafter  
15 enacted, beginning July 1, 1993 and ending on September 30,  
16 2013, the Department shall each month pay into the Illinois Tax  
17 Increment Fund 0.27% of 80% of the net revenue realized for the  
18 preceding month from the 6.25% general rate on the selling  
19 price of tangible personal property.

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

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

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

26 Of the remainder of the moneys received by the Department

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

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

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

18 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
19 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
20 98-1098, eff. 8-26-14.)

21 Section 5-20. The Service Occupation Tax Act is amended by  
22 changing Section 9 as follows:

23 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 the tax herein imposed shall pay to the Department the amount  
2 of such tax at the time when he is required to file his return  
3 for the period during which such tax was collectible, less a  
4 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
5 after January 1, 1990, or \$5 per calendar year, whichever is  
6 greater, which is allowed to reimburse the serviceman for  
7 expenses incurred in collecting the tax, keeping records,  
8 preparing and filing returns, remitting the tax and supplying  
9 data to the Department on request. The Department may disallow  
10 the discount for servicemen whose certificate of registration  
11 is revoked at the time the return is filed, but only if the  
12 Department's decision to revoke the certificate of  
13 registration has become final.

14 Where such tangible personal property is sold under a  
15 conditional sales contract, or under any other form of sale  
16 wherein the payment of the principal sum, or a part thereof, is  
17 extended beyond the close of the period for which the return is  
18 filed, the serviceman, in collecting the tax may collect, for  
19 each tax return period, only the tax applicable to the part of  
20 the selling price actually received during such tax return  
21 period.

22 Except as provided hereinafter in this Section, on or  
23 before the twentieth day of each calendar month, such  
24 serviceman shall file a return for the preceding calendar month  
25 in accordance with reasonable rules and regulations to be  
26 promulgated by the Department of Revenue. Such return shall be

1 filed on a form prescribed by the Department and shall contain  
2 such information as the Department may reasonably require.

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

10 1. The name of the seller;

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

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

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

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

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

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

1           Prior to October 1, 2003, and on and after September 1,  
2           2004 a serviceman may accept a Manufacturer's Purchase Credit  
3           certification from a purchaser in satisfaction of Service Use  
4           Tax as provided in Section 3-70 of the Service Use Tax Act if  
5           the purchaser provides the appropriate documentation as  
6           required by Section 3-70 of the Service Use Tax Act. A  
7           Manufacturer's Purchase Credit certification, accepted prior  
8           to October 1, 2003 or on or after September 1, 2004 by a  
9           serviceman as provided in Section 3-70 of the Service Use Tax  
10          Act, may be used by that serviceman to satisfy Service  
11          Occupation Tax liability in the amount claimed in the  
12          certification, not to exceed 6.25% of the receipts subject to  
13          tax from a qualifying purchase. A Manufacturer's Purchase  
14          Credit reported on any original or amended return filed under  
15          this Act after October 20, 2003 for reporting periods prior to  
16          September 1, 2004 shall be disallowed. Manufacturer's Purchase  
17          Credit reported on annual returns due on or after January 1,  
18          2005 will be disallowed for periods prior to September 1, 2004.  
19          No Manufacturer's Purchase Credit may be used after September  
20          30, 2003 through August 31, 2004 to satisfy any tax liability  
21          imposed under this Act, including any audit liability.

22           If the serviceman's average monthly tax liability to the  
23           Department does not exceed \$200, the Department may authorize  
24           his returns to be filed on a quarter annual basis, with the  
25           return for January, February and March of a given year being  
26           due by April 20 of such year; with the return for April, May



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

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

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

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

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

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

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

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

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

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

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

25 If experience indicates such action to be practicable, the  
26 Department may prescribe and furnish a combination or joint

1 return which will enable servicemen, who are required to file  
2 returns hereunder and also under the Retailers' Occupation Tax  
3 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
4 the return information required by all said Acts on the one  
5 form.

6 Where the serviceman has more than one business registered  
7 with the Department under separate registrations hereunder,  
8 such serviceman shall file separate returns for each registered  
9 business.

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

19 Beginning January 1, 1990, each month the Department shall  
20 pay into the County and Mass Transit District Fund 4% of the  
21 revenue realized for the preceding month from the 6.25% general  
22 rate.

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

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

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

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

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

1 deficit" shall be equal to the difference between the average  
2 monthly claims for payment by the fund and the average monthly  
3 revenues deposited into the fund, excluding payments made  
4 pursuant to this paragraph.

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

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

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

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

23 Subject to payment of amounts into the Build Illinois Fund  
24 as provided in the preceding paragraph or in any amendment  
25 thereto hereafter enacted, the following specified monthly  
26 installment of the amount requested in the certificate of the



1 Chairman of the Metropolitan Pier and Exposition Authority  
2 provided under Section 8.25f of the State Finance Act, but not  
3 in excess of the sums designated as "Total Deposit", shall be  
4 deposited in the aggregate from collections under Section 9 of  
5 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
6 9 of the Service Occupation Tax Act, and Section 3 of the  
7 Retailers' Occupation Tax Act into the McCormick Place  
8 Expansion Project Fund in the specified fiscal years.

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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	246,000,000
14	2022	260,000,000
15	2023	275,000,000
16	2024	275,000,000
17	2025	275,000,000
18	2026	279,000,000
19	2027	292,000,000
20	2028	307,000,000
21	2029	322,000,000
22	2030	338,000,000
23	2031	350,000,000
24	2032	350,000,000
25	and	
26	each fiscal year	

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

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

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

1 price of tangible personal property.

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

15 Subject to payment of amounts into the Build Illinois Fund,  
16 the McCormick Place Expansion Project Fund, the Illinois Tax  
17 Increment Fund, and the Energy Infrastructure Fund pursuant to  
18 the preceding paragraphs or in any amendments to this Section  
19 hereafter enacted, beginning on the first day of the first  
20 calendar month to occur on or after the effective date of this  
21 amendatory Act of the 98th General Assembly, each month, from  
22 the collections made under Section 9 of the Use Tax Act,  
23 Section 9 of the Service Use Tax Act, Section 9 of the Service  
24 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
25 Tax Act, the Department shall pay into the Tax Compliance and  
26 Administration Fund, to be used, subject to appropriation, to

1 fund additional auditors and compliance personnel at the  
2 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
3 the cash receipts collected during the preceding fiscal year by  
4 the Audit Bureau of the Department under the Use Tax Act, the  
5 Service Use Tax Act, the Service Occupation Tax Act, the  
6 Retailers' Occupation Tax Act, and associated local occupation  
7 and use taxes administered by the Department.

8 Of the remainder of the moneys received by the Department  
9 pursuant to this Act, 75% shall be paid into the General  
10 Revenue Fund of the State Treasury and 25% shall be reserved in  
11 a special account and used only for the transfer to the Common  
12 School Fund as part of the monthly transfer from the General  
13 Revenue Fund in accordance with Section 8a of the State Finance  
14 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. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
5 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
6 98-1098, eff. 8-26-14.)

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

9 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

15 1. The name of the seller;

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

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



1 quarter;

2 4. Total amount received by him during the preceding  
3 calendar month or quarter on charge and time sales of  
4 tangible personal property, and from services furnished,  
5 by him prior to the month or quarter for which the return  
6 is filed;

7 5. Deductions allowed by law;

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

11 7. The amount of credit provided in Section 2d of this  
12 Act;

13 8. The amount of tax due;

14 9. The signature of the taxpayer; and

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

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

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

24 Prior to October 1, 2003, and on and after September 1,  
25 2004 a retailer may accept a Manufacturer's Purchase Credit  
26 certification from a purchaser in satisfaction of Use Tax as

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

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

- 26 1. The name of the seller;

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

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

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

11          5. The amount of tax due; and

12          6. Such other reasonable information as the Department  
13          may require.

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

1 Liquor Control Act of 1934.

2 Beginning on October 1, 2003, every distributor, importing  
3 distributor, and manufacturer of alcoholic liquor as defined in  
4 the Liquor Control Act of 1934, shall file a statement with the  
5 Department of Revenue, no later than the 10th day of the month  
6 for the preceding month during which transactions occurred, by  
7 electronic means, showing the total amount of gross receipts  
8 from the sale of alcoholic liquor sold or distributed during  
9 the preceding month to purchasers; identifying the purchaser to  
10 whom it was sold or distributed; the purchaser's tax  
11 registration number; and such other information reasonably  
12 required by the Department. A distributor, importing  
13 distributor, or manufacturer of alcoholic liquor must  
14 personally deliver, mail, or provide by electronic means to  
15 each retailer listed on the monthly statement a report  
16 containing a cumulative total of that distributor's, importing  
17 distributor's, or manufacturer's total sales of alcoholic  
18 liquor to that retailer no later than the 10th day of the month  
19 for the preceding month during which the transaction occurred.  
20 The distributor, importing distributor, or manufacturer shall  
21 notify the retailer as to the method by which the distributor,  
22 importing distributor, or manufacturer will provide the sales  
23 information. If the retailer is unable to receive the sales  
24 information by electronic means, the distributor, importing  
25 distributor, or manufacturer shall furnish the sales  
26 information by personal delivery or by mail. For purposes of

1 this paragraph, the term "electronic means" includes, but is  
2 not limited to, the use of a secure Internet website, e-mail,  
3 or facsimile.

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

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" shall be the sum of  
24 the 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 Any amount which is required to be shown or reported on any  
22 return or other document under this Act shall, if such amount  
23 is not a whole-dollar amount, be increased to the nearest  
24 whole-dollar amount in any case where the fractional part of a  
25 dollar is 50 cents or more, and decreased to the nearest  
26 whole-dollar amount where the fractional part of a dollar is

1 less than 50 cents.

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

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

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

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

1 Department not more than one month after discontinuing such  
2 business.

3 Where the same person has more than one business registered  
4 with the Department under separate registrations under this  
5 Act, such person may not file each return that is due as a  
6 single return covering all such registered businesses, but  
7 shall file separate returns for each such registered business.

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



1 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
2 watercraft as defined in Section 3-2 of the Boat Registration  
3 and Safety Act, a personal watercraft, or any boat equipped  
4 with an inboard motor.

5 Any retailer who sells only motor vehicles, watercraft,  
6 aircraft, or trailers that are required to be registered with  
7 an agency of this State, so that all retailers' occupation tax  
8 liability is required to be reported, and is reported, on such  
9 transaction reporting returns and who is not otherwise required  
10 to file monthly or quarterly returns, need not file monthly or  
11 quarterly returns. However, those retailers shall be required  
12 to file returns on an annual basis.

13 The transaction reporting return, in the case of motor  
14 vehicles or trailers that are required to be registered with an  
15 agency of this State, shall be the same document as the Uniform  
16 Invoice referred to in Section 5-402 of The Illinois Vehicle  
17 Code and must show the name and address of the seller; the name  
18 and address of the purchaser; the amount of the selling price  
19 including the amount allowed by the retailer for traded-in  
20 property, if any; the amount allowed by the retailer for the  
21 traded-in tangible personal property, if any, to the extent to  
22 which Section 1 of this Act allows an exemption for the value  
23 of traded-in property; the balance payable after deducting such  
24 trade-in allowance from the total selling price; the amount of  
25 tax due from the retailer with respect to such transaction; the  
26 amount of tax collected from the purchaser by the retailer on

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

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

24 Such transaction reporting return shall be filed not later  
25 than 20 days after the day of delivery of the item that is  
26 being sold, but may be filed by the retailer at any time sooner

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

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

23 No retailer's failure or refusal to remit tax under this  
24 Act precludes a user, who has paid the proper tax to the  
25 retailer, from obtaining his certificate of title or other  
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has  
2 paid the proper tax (if tax is due) to the retailer. The  
3 Department shall adopt appropriate rules to carry out the  
4 mandate of this paragraph.

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

23 Refunds made by the seller during the preceding return  
24 period to purchasers, on account of tangible personal property  
25 returned to the seller, shall be allowed as a deduction under  
26 subdivision 5 of his monthly or quarterly return, as the case

1 may be, in case the seller had theretofore included the  
2 receipts from the sale of such tangible personal property in a  
3 return filed by him and had paid the tax imposed by this Act  
4 with respect to such receipts.

5 Where the seller is a corporation, the return filed on  
6 behalf of such corporation shall be signed by the president,  
7 vice-president, secretary or treasurer or by the properly  
8 accredited agent of such corporation.

9 Where the seller is a limited liability company, the return  
10 filed on behalf of the limited liability company shall be  
11 signed by a manager, member, or properly accredited agent of  
12 the limited liability company.

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

1 such retailer files his periodic return. The Department may  
2 disallow the discount for retailers whose certificate of  
3 registration is revoked at the time the return is filed, but  
4 only if the Department's decision to revoke the certificate of  
5 registration has become final.

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

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

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



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

1 payment dates for taxpayers who file on other than a calendar  
2 monthly basis.

3 The provisions of this paragraph apply before October 1,  
4 2001. Without regard to whether a taxpayer is required to make  
5 quarter monthly payments as specified above, any taxpayer who  
6 is required by Section 2d of this Act to collect and remit  
7 prepaid taxes and has collected prepaid taxes which average in  
8 excess of \$25,000 per month during the preceding 2 complete  
9 calendar quarters, shall file a return with the Department as  
10 required by Section 2f and shall make payments to the  
11 Department on or before the 7th, 15th, 22nd and last day of the  
12 month during which such liability is incurred. If the month  
13 during which such tax liability is incurred began prior to the  
14 effective date of this amendatory Act of 1985, each payment  
15 shall be in an amount not less than 22.5% of the taxpayer's  
16 actual liability under Section 2d. If the month during which  
17 such tax liability is incurred begins on or after January 1,  
18 1986, each payment shall be in an amount equal to 22.5% of the  
19 taxpayer's actual liability for the month or 27.5% of the  
20 taxpayer's liability for the same calendar month of the  
21 preceding calendar year. If the month during which such tax  
22 liability is incurred begins on or after January 1, 1987, each  
23 payment shall be in an amount equal to 22.5% of the taxpayer's  
24 actual liability for the month or 26.25% of the taxpayer's  
25 liability for the same calendar month of the preceding year.  
26 The amount of such quarter monthly payments shall be credited

1 against the final tax liability of the taxpayer's return for  
2 that month filed under this Section or Section 2f, as the case  
3 may be. Once applicable, the requirement of the making of  
4 quarter monthly payments to the Department pursuant to this  
5 paragraph shall continue until such taxpayer's average monthly  
6 prepaid tax collections during the preceding 2 complete  
7 calendar quarters is \$25,000 or less. If any such quarter  
8 monthly payment is not paid at the time or in the amount  
9 required, the taxpayer shall be liable for penalties and  
10 interest on such difference, except insofar as the taxpayer has  
11 previously made payments for that month in excess of the  
12 minimum payments previously due.

13 The provisions of this paragraph apply on and after October  
14 1, 2001. Without regard to whether a taxpayer is required to  
15 make quarter monthly payments as specified above, any taxpayer  
16 who is required by Section 2d of this Act to collect and remit  
17 prepaid taxes and has collected prepaid taxes that average in  
18 excess of \$20,000 per month during the preceding 4 complete  
19 calendar quarters shall file a return with the Department as  
20 required by Section 2f and shall make payments to the  
21 Department on or before the 7th, 15th, 22nd and last day of the  
22 month during which the liability is incurred. Each payment  
23 shall be in an amount equal to 22.5% of the taxpayer's actual  
24 liability for the month or 25% of the taxpayer's liability for  
25 the same calendar month of the preceding year. The amount of  
26 the quarter monthly payments shall be credited against the

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

17 If any payment provided for in this Section exceeds the  
18 taxpayer's liabilities under this Act, the Use Tax Act, the  
19 Service Occupation Tax Act and the Service Use Tax Act, as  
20 shown on an original monthly return, the Department shall, if  
21 requested by the taxpayer, issue to the taxpayer a credit  
22 memorandum no later than 30 days after the date of payment. The  
23 credit evidenced by such credit memorandum may be assigned by  
24 the taxpayer to a similar taxpayer under this Act, the Use Tax  
25 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
26 in accordance with reasonable rules and regulations to be

1 prescribed by the Department. If no such request is made, the  
2 taxpayer may credit such excess payment against tax liability  
3 subsequently to be remitted to the Department under this Act,  
4 the Use Tax Act, the Service Occupation Tax Act or the Service  
5 Use Tax Act, in accordance with reasonable rules and  
6 regulations prescribed by the Department. If the Department  
7 subsequently determined that all or any part of the credit  
8 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
9 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
10 of the difference between the credit taken and that actually  
11 due, and that taxpayer shall be liable for penalties and  
12 interest on such difference.

13 If a retailer of motor fuel is entitled to a credit under  
14 Section 2d of this Act which exceeds the taxpayer's liability  
15 to the Department under this Act for the month which the  
16 taxpayer is filing a return, the Department shall issue the  
17 taxpayer a credit memorandum for the excess.

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

1 materials, syringes and needles used by diabetics.

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

7 Beginning August 1, 2000, each month the Department shall  
8 pay into the County and Mass Transit District Fund 20% of the  
9 net revenue realized for the preceding month from the 1.25%  
10 rate on the selling price of motor fuel and gasohol. Beginning  
11 September 1, 2010, each month the Department shall pay into the  
12 County and Mass Transit District Fund 20% of the net revenue  
13 realized for the preceding month from the 1.25% rate on the  
14 selling price of sales tax holiday items.

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

19 Beginning August 1, 2000, each month the Department shall  
20 pay into the Local Government Tax Fund 80% of the net revenue  
21 realized for the preceding month from the 1.25% rate on the  
22 selling price of motor fuel and gasohol. Beginning September 1,  
23 2010, each month the Department shall pay into the Local  
24 Government Tax Fund 80% of the net revenue realized for the  
25 preceding month from the 1.25% rate on the selling price of  
26 sales tax holiday items.

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

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

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

1 in this paragraph, the "average monthly deficit" shall be equal  
2 to the difference between the average monthly claims for  
3 payment by the fund and the average monthly revenues deposited  
4 into the fund, excluding payments made pursuant to this  
5 paragraph.

6 Beginning July 1, 2015, of the remainder of the moneys  
7 received by the Department under the Use Tax Act, the Service  
8 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
9 month the Department shall deposit \$500,000 into the State  
10 Crime Laboratory Fund.

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



1 be immediately paid into the Build Illinois Fund from other  
2 moneys received by the Department pursuant to the Tax Acts; the  
3 "Annual Specified Amount" means the amounts specified below for  
4 fiscal years 1986 through 1993:

5	Fiscal Year	Annual Specified Amount
6	1986	\$54,800,000
7	1987	\$76,650,000
8	1988	\$80,480,000
9	1989	\$88,510,000
10	1990	\$115,330,000
11	1991	\$145,470,000
12	1992	\$182,730,000
13	1993	\$206,520,000;

14 and means the Certified Annual Debt Service Requirement (as  
15 defined in Section 13 of the Build Illinois Bond Act) or the  
16 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
17 each fiscal year thereafter; and further provided, that if on  
18 the last business day of any month the sum of (1) the Tax Act  
19 Amount required to be deposited into the Build Illinois Bond  
20 Account in the Build Illinois Fund during such month and (2)  
21 the amount transferred to the Build Illinois Fund from the  
22 State and Local Sales Tax Reform Fund shall have been less than  
23 1/12 of the Annual Specified Amount, an amount equal to the  
24 difference shall be immediately paid into the Build Illinois  
25 Fund from other moneys received by the Department pursuant to  
26 the Tax Acts; and, further provided, that in no event shall the

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

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

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

23	Fiscal Year	Total Deposit
24	1993	\$0
25	1994	53,000,000

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

1	2021	246,000,000
2	2022	260,000,000
3	2023	275,000,000
4	2024	275,000,000
5	2025	275,000,000
6	2026	279,000,000
7	2027	292,000,000
8	2028	307,000,000
9	2029	322,000,000
10	2030	338,000,000
11	2031	350,000,000
12	2032	350,000,000

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

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

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

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

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

1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

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

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

1 accordance with Section 8a of the State Finance Act.

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

25 If the annual information return required by this Section  
26 is not filed when and as required, the taxpayer shall be liable



1 as follows:

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

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

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

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

24 As soon as possible after the first day of each month, upon  
25 certification of the Department of Revenue, the Comptroller  
26 shall order transferred and the Treasurer shall transfer from

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

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

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

16 Any person who promotes, organizes, provides retail  
17 selling space for concessionaires or other types of sellers at  
18 the Illinois State Fair, DuQuoin State Fair, county fairs,  
19 local fairs, art shows, flea markets and similar exhibitions or  
20 events, including any transient merchant as defined by Section  
21 2 of the Transient Merchant Act of 1987, is required to file a  
22 report with the Department providing the name of the merchant's  
23 business, the name of the person or persons engaged in  
24 merchant's business, the permanent address and Illinois  
25 Retailers Occupation Tax Registration Number of the merchant,  
26 the dates and location of the event and other reasonable

1 information that the Department may require. The report must be  
2 filed not later than the 20th day of the month next following  
3 the month during which the event with retail sales was held.  
4 Any person who fails to file a report required by this Section  
5 commits a business offense and is subject to a fine not to  
6 exceed \$250.

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

1 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
2 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
3 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

4 Section 5-30. The Motor Fuel Tax Law is amended by changing  
5 Section 8 as follows:

6 (35 ILCS 505/8) (from Ch. 120, par. 424)

7 Sec. 8. Except as provided in Section 8a, subdivision  
8 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and  
9 16 of Section 15, all money received by the Department under  
10 this Act, including payments made to the Department by member  
11 jurisdictions participating in the International Fuel Tax  
12 Agreement, shall be deposited in a special fund in the State  
13 treasury, to be known as the "Motor Fuel Tax Fund", and shall  
14 be used as follows:

15 (a) 2 1/2 cents per gallon of the tax collected on special  
16 fuel under paragraph (b) of Section 2 and Section 13a of this  
17 Act shall be transferred to the State Construction Account Fund  
18 in the State Treasury;

19 (b) \$420,000 shall be transferred each month to the State  
20 Boating Act Fund to be used by the Department of Natural  
21 Resources for the purposes specified in Article X of the Boat  
22 Registration and Safety Act;

23 (c) \$3,500,000 shall be transferred each month to the Grade  
24 Crossing Protection Fund to be used as follows: not less than

1 \$12,000,000 each fiscal year shall be used for the construction  
2 or reconstruction of rail highway grade separation structures;  
3 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in  
4 fiscal year 2010 and each fiscal year thereafter shall be  
5 transferred to the Transportation Regulatory Fund and shall be  
6 accounted for as part of the rail carrier portion of such funds  
7 and shall be used to pay the cost of administration of the  
8 Illinois Commerce Commission's railroad safety program in  
9 connection with its duties under subsection (3) of Section  
10 18c-7401 of the Illinois Vehicle Code, with the remainder to be  
11 used by the Department of Transportation upon order of the  
12 Illinois Commerce Commission, to pay that part of the cost  
13 apportioned by such Commission to the State to cover the  
14 interest of the public in the use of highways, roads, streets,  
15 or pedestrian walkways in the county highway system, township  
16 and district road system, or municipal street system as defined  
17 in the Illinois Highway Code, as the same may from time to time  
18 be amended, for separation of grades, for installation,  
19 construction or reconstruction of crossing protection or  
20 reconstruction, alteration, relocation including construction  
21 or improvement of any existing highway necessary for access to  
22 property or improvement of any grade crossing and grade  
23 crossing surface including the necessary highway approaches  
24 thereto of any railroad across the highway or public road, or  
25 for the installation, construction, reconstruction, or  
26 maintenance of a pedestrian walkway over or under a railroad

1 right-of-way, as provided for in and in accordance with Section  
2 18c-7401 of the Illinois Vehicle Code. The Commission may order  
3 up to \$2,000,000 per year in Grade Crossing Protection Fund  
4 moneys for the improvement of grade crossing surfaces and up to  
5 \$300,000 per year for the maintenance and renewal of 4-quadrant  
6 gate vehicle detection systems located at non-high speed rail  
7 grade crossings. The Commission shall not order more than  
8 \$2,000,000 per year in Grade Crossing Protection Fund moneys  
9 for pedestrian walkways. In entering orders for projects for  
10 which payments from the Grade Crossing Protection Fund will be  
11 made, the Commission shall account for expenditures authorized  
12 by the orders on a cash rather than an accrual basis. For  
13 purposes of this requirement an "accrual basis" assumes that  
14 the total cost of the project is expended in the fiscal year in  
15 which the order is entered, while a "cash basis" allocates the  
16 cost of the project among fiscal years as expenditures are  
17 actually made. To meet the requirements of this subsection, the  
18 Illinois Commerce Commission shall develop annual and 5-year  
19 project plans of rail crossing capital improvements that will  
20 be paid for with moneys from the Grade Crossing Protection  
21 Fund. The annual project plan shall identify projects for the  
22 succeeding fiscal year and the 5-year project plan shall  
23 identify projects for the 5 directly succeeding fiscal years.  
24 The Commission shall submit the annual and 5-year project plans  
25 for this Fund to the Governor, the President of the Senate, the  
26 Senate Minority Leader, the Speaker of the House of

1 Representatives, and the Minority Leader of the House of  
2 Representatives on the first Wednesday in April of each year;

3 (d) of the amount remaining after allocations provided for  
4 in subsections (a), (b) and (c), a sufficient amount shall be  
5 reserved to pay all of the following:

6 (1) the costs of the Department of Revenue in  
7 administering this Act;

8 (2) the costs of the Department of Transportation in  
9 performing its duties imposed by the Illinois Highway Code  
10 for supervising the use of motor fuel tax funds apportioned  
11 to municipalities, counties and road districts;

12 (3) refunds provided for in Section 13, refunds for  
13 overpayment of decal fees paid under Section 13a.4 of this  
14 Act, and refunds provided for under the terms of the  
15 International Fuel Tax Agreement referenced in Section  
16 14a;

17 (4) from October 1, 1985 until June 30, 1994, the  
18 administration of the Vehicle Emissions Inspection Law,  
19 which amount shall be certified monthly by the  
20 Environmental Protection Agency to the State Comptroller  
21 and shall promptly be transferred by the State Comptroller  
22 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
23 Inspection Fund, and for the period July 1, 1994 through  
24 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
25 the period July 1, 2000 through June 30, 2003, one-twelfth  
26 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,

1 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each  
2 July 1 and October 1, or as soon thereafter as may be  
3 practical, during the period July 1, 2004 through June 30,  
4 2012, and \$30,000,000 on June 1, 2013, or as soon  
5 thereafter as may be practical, and \$15,000,000 on July 1  
6 and October 1, or as soon thereafter as may be practical,  
7 during the period of July 1, 2013 through June 30, 2016  
8 ~~2015~~, for the administration of the Vehicle Emissions  
9 Inspection Law of 2005, to be transferred by the State  
10 Comptroller and Treasurer from the Motor Fuel Tax Fund into  
11 the Vehicle Inspection Fund;

12 (5) amounts ordered paid by the Court of Claims; and

13 (6) payment of motor fuel use taxes due to member  
14 jurisdictions under the terms of the International Fuel Tax  
15 Agreement. The Department shall certify these amounts to  
16 the Comptroller by the 15th day of each month; the  
17 Comptroller shall cause orders to be drawn for such  
18 amounts, and the Treasurer shall administer those amounts  
19 on or before the last day of each month;

20 (e) after allocations for the purposes set forth in  
21 subsections (a), (b), (c) and (d), the remaining amount shall  
22 be apportioned as follows:

23 (1) Until January 1, 2000, 58.4%, and beginning January  
24 1, 2000, 45.6% shall be deposited as follows:

25 (A) 37% into the State Construction Account Fund,

26 and



1 (B) 63% into the Road Fund, \$1,250,000 of which  
2 shall be reserved each month for the Department of  
3 Transportation to be used in accordance with the  
4 provisions of Sections 6-901 through 6-906 of the  
5 Illinois Highway Code;

6 (2) Until January 1, 2000, 41.6%, and beginning January  
7 1, 2000, 54.4% shall be transferred to the Department of  
8 Transportation to be distributed as follows:

9 (A) 49.10% to the municipalities of the State,

10 (B) 16.74% to the counties of the State having  
11 1,000,000 or more inhabitants,

12 (C) 18.27% to the counties of the State having less  
13 than 1,000,000 inhabitants,

14 (D) 15.89% to the road districts of the State.

15 As soon as may be after the first day of each month the  
16 Department of Transportation shall allot to each municipality  
17 its share of the amount apportioned to the several  
18 municipalities which shall be in proportion to the population  
19 of such municipalities as determined by the last preceding  
20 municipal census if conducted by the Federal Government or  
21 Federal census. If territory is annexed to any municipality  
22 subsequent to the time of the last preceding census the  
23 corporate authorities of such municipality may cause a census  
24 to be taken of such annexed territory and the population so  
25 ascertained for such territory shall be added to the population  
26 of the municipality as determined by the last preceding census

1 for the purpose of determining the allotment for that  
2 municipality. If the population of any municipality was not  
3 determined by the last Federal census preceding any  
4 apportionment, the apportionment to such municipality shall be  
5 in accordance with any census taken by such municipality. Any  
6 municipal census used in accordance with this Section shall be  
7 certified to the Department of Transportation by the clerk of  
8 such municipality, and the accuracy thereof shall be subject to  
9 approval of the Department which may make such corrections as  
10 it ascertains to be necessary.

11 As soon as may be after the first day of each month the  
12 Department of Transportation shall allot to each county its  
13 share of the amount apportioned to the several counties of the  
14 State as herein provided. Each allotment to the several  
15 counties having less than 1,000,000 inhabitants shall be in  
16 proportion to the amount of motor vehicle license fees received  
17 from the residents of such counties, respectively, during the  
18 preceding calendar year. The Secretary of State shall, on or  
19 before April 15 of each year, transmit to the Department of  
20 Transportation a full and complete report showing the amount of  
21 motor vehicle license fees received from the residents of each  
22 county, respectively, during the preceding calendar year. The  
23 Department of Transportation shall, each month, use for  
24 allotment purposes the last such report received from the  
25 Secretary of State.

26 As soon as may be after the first day of each month, the

1 Department of Transportation shall allot to the several  
2 counties their share of the amount apportioned for the use of  
3 road districts. The allotment shall be apportioned among the  
4 several counties in the State in the proportion which the total  
5 mileage of township or district roads in the respective  
6 counties bears to the total mileage of all township and  
7 district roads in the State. Funds allotted to the respective  
8 counties for the use of road districts therein shall be  
9 allocated to the several road districts in the county in the  
10 proportion which the total mileage of such township or district  
11 roads in the respective road districts bears to the total  
12 mileage of all such township or district roads in the county.  
13 After July 1 of any year prior to 2011, no allocation shall be  
14 made for any road district unless it levied a tax for road and  
15 bridge purposes in an amount which will require the extension  
16 of such tax against the taxable property in any such road  
17 district at a rate of not less than either .08% of the value  
18 thereof, based upon the assessment for the year immediately  
19 prior to the year in which such tax was levied and as equalized  
20 by the Department of Revenue or, in DuPage County, an amount  
21 equal to or greater than \$12,000 per mile of road under the  
22 jurisdiction of the road district, whichever is less. Beginning  
23 July 1, 2011 and each July 1 thereafter, an allocation shall be  
24 made for any road district if it levied a tax for road and  
25 bridge purposes. In counties other than DuPage County, if the  
26 amount of the tax levy requires the extension of the tax

1 against the taxable property in the road district at a rate  
2 that is less than 0.08% of the value thereof, based upon the  
3 assessment for the year immediately prior to the year in which  
4 the tax was levied and as equalized by the Department of  
5 Revenue, then the amount of the allocation for that road  
6 district shall be a percentage of the maximum allocation equal  
7 to the percentage obtained by dividing the rate extended by the  
8 district by 0.08%. In DuPage County, if the amount of the tax  
9 levy requires the extension of the tax against the taxable  
10 property in the road district at a rate that is less than the  
11 lesser of (i) 0.08% of the value of the taxable property in the  
12 road district, based upon the assessment for the year  
13 immediately prior to the year in which such tax was levied and  
14 as equalized by the Department of Revenue, or (ii) a rate that  
15 will yield an amount equal to \$12,000 per mile of road under  
16 the jurisdiction of the road district, then the amount of the  
17 allocation for the road district shall be a percentage of the  
18 maximum allocation equal to the percentage obtained by dividing  
19 the rate extended by the district by the lesser of (i) 0.08% or  
20 (ii) the rate that will yield an amount equal to \$12,000 per  
21 mile of road under the jurisdiction of the road district.

22 Prior to 2011, if any road district has levied a special  
23 tax for road purposes pursuant to Sections 6-601, 6-602 and  
24 6-603 of the Illinois Highway Code, and such tax was levied in  
25 an amount which would require extension at a rate of not less  
26 than .08% of the value of the taxable property thereof, as

1 equalized or assessed by the Department of Revenue, or, in  
2 DuPage County, an amount equal to or greater than \$12,000 per  
3 mile of road under the jurisdiction of the road district,  
4 whichever is less, such levy shall, however, be deemed a proper  
5 compliance with this Section and shall qualify such road  
6 district for an allotment under this Section. Beginning in 2011  
7 and thereafter, if any road district has levied a special tax  
8 for road purposes under Sections 6-601, 6-602, and 6-603 of the  
9 Illinois Highway Code, and the tax was levied in an amount that  
10 would require extension at a rate of not less than 0.08% of the  
11 value of the taxable property of that road district, as  
12 equalized or assessed by the Department of Revenue or, in  
13 DuPage County, an amount equal to or greater than \$12,000 per  
14 mile of road under the jurisdiction of the road district,  
15 whichever is less, that levy shall be deemed a proper  
16 compliance with this Section and shall qualify such road  
17 district for a full, rather than proportionate, allotment under  
18 this Section. If the levy for the special tax is less than  
19 0.08% of the value of the taxable property, or, in DuPage  
20 County if the levy for the special tax is less than the lesser  
21 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
22 jurisdiction of the road district, and if the levy for the  
23 special tax is more than any other levy for road and bridge  
24 purposes, then the levy for the special tax qualifies the road  
25 district for a proportionate, rather than full, allotment under  
26 this Section. If the levy for the special tax is equal to or

1 less than any other levy for road and bridge purposes, then any  
2 allotment under this Section shall be determined by the other  
3 levy for road and bridge purposes.

4 Prior to 2011, if a township has transferred to the road  
5 and bridge fund money which, when added to the amount of any  
6 tax levy of the road district would be the equivalent of a tax  
7 levy requiring extension at a rate of at least .08%, or, in  
8 DuPage County, an amount equal to or greater than \$12,000 per  
9 mile of road under the jurisdiction of the road district,  
10 whichever is less, such transfer, together with any such tax  
11 levy, shall be deemed a proper compliance with this Section and  
12 shall qualify the road district for an allotment under this  
13 Section.

14 In counties in which a property tax extension limitation is  
15 imposed under the Property Tax Extension Limitation Law, road  
16 districts may retain their entitlement to a motor fuel tax  
17 allotment or, beginning in 2011, their entitlement to a full  
18 allotment if, at the time the property tax extension limitation  
19 was imposed, the road district was levying a road and bridge  
20 tax at a rate sufficient to entitle it to a motor fuel tax  
21 allotment and continues to levy the maximum allowable amount  
22 after the imposition of the property tax extension limitation.  
23 Any road district may in all circumstances retain its  
24 entitlement to a motor fuel tax allotment or, beginning in  
25 2011, its entitlement to a full allotment if it levied a road  
26 and bridge tax in an amount that will require the extension of

1 the tax against the taxable property in the road district at a  
2 rate of not less than 0.08% of the assessed value of the  
3 property, based upon the assessment for the year immediately  
4 preceding the year in which the tax was levied and as equalized  
5 by the Department of Revenue or, in DuPage County, an amount  
6 equal to or greater than \$12,000 per mile of road under the  
7 jurisdiction of the road district, whichever is less.

8 As used in this Section the term "road district" means any  
9 road district, including a county unit road district, provided  
10 for by the Illinois Highway Code; and the term "township or  
11 district road" means any road in the township and district road  
12 system as defined in the Illinois Highway Code. For the  
13 purposes of this Section, "township or district road" also  
14 includes such roads as are maintained by park districts, forest  
15 preserve districts and conservation districts. The Department  
16 of Transportation shall determine the mileage of all township  
17 and district roads for the purposes of making allotments and  
18 allocations of motor fuel tax funds for use in road districts.

19 Payment of motor fuel tax moneys to municipalities and  
20 counties shall be made as soon as possible after the allotment  
21 is made. The treasurer of the municipality or county may invest  
22 these funds until their use is required and the interest earned  
23 by these investments shall be limited to the same uses as the  
24 principal funds.

25 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,  
26 eff. 6-19-13; 98-674, eff. 6-30-14.)

1 Section 5-35. The Illinois Police Training Act is amended  
2 by changing Section 9 as follows:

3 (50 ILCS 705/9) (from Ch. 85, par. 509)

4 Sec. 9. A special fund is hereby established in the State  
5 Treasury to be known as the ~~"The~~ Traffic and Criminal  
6 Conviction Surcharge Fund~~"~~ and shall be financed as provided in  
7 Section 9.1 of this Act and Section 5-9-1 of the ~~"Unified Code~~  
8 of Corrections~~"~~, unless the fines, costs, or additional amounts  
9 imposed are subject to disbursement by the circuit clerk under  
10 Section 27.5 of the Clerks of Courts Act. Moneys in this Fund  
11 shall be expended as follows:

12 (1) a ~~A~~ portion of the total amount deposited in the  
13 Fund may be used, as appropriated by the General Assembly,  
14 for the ordinary and contingent expenses of the Illinois  
15 Law Enforcement Training Standards Board;

16 (2) a ~~A~~ portion of the total amount deposited in the  
17 Fund shall be appropriated for the reimbursement of local  
18 governmental agencies participating in training programs  
19 certified by the Board, in an amount equaling 1/2 of the  
20 total sum paid by such agencies during the State's previous  
21 fiscal year for mandated training for probationary police  
22 officers or probationary county corrections officers and  
23 for optional advanced and specialized law enforcement or  
24 county corrections training; these. ~~These~~ reimbursements



1           may include the costs for tuition at training schools, the  
2           salaries of trainees while in schools, and the necessary  
3           travel and room and board expenses for each trainee; if. ~~If~~  
4           the appropriations under this paragraph (2) are not  
5           sufficient to fully reimburse the participating local  
6           governmental agencies, the available funds shall be  
7           apportioned among such agencies, with priority first given  
8           to repayment of the costs of mandatory training given to  
9           law enforcement officer or county corrections officer  
10          recruits, then to repayment of costs of advanced or  
11          specialized training for permanent police officers or  
12          permanent county corrections officers;

13           (3) a ~~A~~ portion of the total amount deposited in the  
14          Fund may be used to fund the "Intergovernmental Law  
15          Enforcement Officer's In-Service Training Act", veto  
16          overridden October 29, 1981, as now or hereafter amended,  
17          at a rate and method to be determined by the board;

18           (4) a ~~A~~ portion of the Fund also may be used by the  
19          Illinois Department of State Police for expenses incurred  
20          in the training of employees from any State, county or  
21          municipal agency whose function includes enforcement of  
22          criminal or traffic law;

23           (5) a ~~A~~ portion of the Fund may be used by the Board to  
24          fund grant-in-aid programs and services for the training of  
25          employees from any county or municipal agency whose  
26          functions include corrections or the enforcement of

1 criminal or traffic law;

2 (6) for ~~For~~ fiscal years 2013, 2014, ~~and~~ 2015, and 2016  
3 only, a portion of the Fund also may be used by the  
4 Department of State Police to finance any of its lawful  
5 purposes or functions; and

6 (7) a ~~A~~ portion of the Fund may be used by the Board,  
7 subject to appropriation, to administer grants to local law  
8 enforcement agencies for the purpose of purchasing  
9 bulletproof vests under the Law Enforcement Officer  
10 Bulletproof Vest Act.

11 All payments from the Traffic and Criminal Conviction  
12 Surcharge Fund shall be made each year from moneys appropriated  
13 for the purposes specified in this Section. No more than 50% of  
14 any appropriation under this Act shall be spent in any city  
15 having a population of more than 500,000. The State Comptroller  
16 and the State Treasurer shall from time to time, at the  
17 direction of the Governor, transfer from the Traffic and  
18 Criminal Conviction Surcharge Fund to the General Revenue Fund  
19 in the State Treasury such amounts as the Governor determines  
20 are in excess of the amounts required to meet the obligations  
21 of the Traffic and Criminal Conviction Surcharge Fund.

22 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;  
23 98-674, eff. 6-30-14; 98-743, eff. 1-1-15; revised 10-1-14.)

24 Section 5-40. The Law Enforcement Camera Grant Act is  
25 amended by changing Section 10 as follows:

1 (50 ILCS 707/10)

2 Sec. 10. Law Enforcement Camera Grant Fund; creation,  
3 rules.

4 (a) The Law Enforcement Camera Grant Fund is created as a  
5 special fund in the State treasury. From appropriations to the  
6 Board from the Fund, the Board must make grants to units of  
7 local government in Illinois for the purpose of installing  
8 video cameras in law enforcement vehicles and training law  
9 enforcement officers in the operation of the cameras.

10 Moneys received for the purposes of this Section,  
11 including, without limitation, fee receipts and gifts, grants,  
12 and awards from any public or private entity, must be deposited  
13 into the Fund. Any interest earned on moneys in the Fund must  
14 be deposited into the Fund.

15 (b) The Board may set requirements for the distribution of  
16 grant moneys and determine which law enforcement agencies are  
17 eligible.

18 (c) The Board shall develop model rules to be adopted by  
19 law enforcement agencies that receive grants under this  
20 Section. The rules shall include the following requirements:

21 (1) Cameras must be installed in the law enforcement  
22 vehicles.

23 (2) Videotaping must provide audio of the officer when  
24 the officer is outside of the vehicle.

25 (3) Camera access must be restricted to the supervisors

1 of the officer in the vehicle.

2 (4) Cameras must be turned on continuously throughout  
3 the officer's shift.

4 (5) A copy of the videotape must be made available upon  
5 request to personnel of the law enforcement agency, the  
6 local State's Attorney, and any persons depicted in the  
7 video. Procedures for distribution of the videotape must  
8 include safeguards to protect the identities of  
9 individuals who are not a party to the requested stop.

10 (6) Law enforcement agencies that receive moneys under  
11 this grant shall provide for storage of the tapes for a  
12 period of not less than 2 years.

13 (d) Any law enforcement agency receiving moneys under this  
14 Section must provide an annual report to the Board, the  
15 Governor, and the General Assembly, which will be due on May 1  
16 of the year following the receipt of the grant and each May 1  
17 thereafter during the period of the grant. The report shall  
18 include (i) the number of cameras received by the law  
19 enforcement agency, (ii) the number of cameras actually  
20 installed in law enforcement vehicles, (iii) a brief  
21 description of the review process used by supervisors within  
22 the law enforcement agency, (iv) a list of any criminal,  
23 traffic, ordinance, and civil cases where video recordings were  
24 used, including party names, case numbers, offenses charged,  
25 and disposition of the matter, (this item applies, but is not  
26 limited to, court proceedings, coroner's inquests, grand jury

1 proceedings, and plea bargains), and (v) any other information  
2 relevant to the administration of the program.

3 (e) No applications for grant money under this Section  
4 shall be accepted before January 1, 2007 or after January 1,  
5 2011.

6 (f) Notwithstanding any other provision of law, in addition  
7 to any other transfers that may be provided by law, on July 1,  
8 2012 only, or as soon thereafter as practical, the State  
9 Comptroller shall direct and the State Treasurer shall transfer  
10 any funds in excess of \$1,000,000 held in the Law Enforcement  
11 Camera Grant Fund to the State Police Operations Assistance  
12 Fund.

13 (g) Notwithstanding any other provision of law, in addition  
14 to any other transfers that may be provided by law, on July 1,  
15 2013 only, or as soon thereafter as practical, the State  
16 Comptroller shall direct and the State Treasurer shall transfer  
17 the sum of \$2,000,000 from the Law Enforcement Camera Grant  
18 Fund to the Traffic and Criminal Conviction Surcharge Fund.

19 (h) Notwithstanding any other provision of law, in addition  
20 to any other transfers that may be provided by law, the State  
21 Comptroller shall direct and the State Treasurer shall transfer  
22 the sum of \$2,000,000 from the Law Enforcement Camera Grant  
23 Fund to the Traffic and Criminal Conviction Surcharge Fund  
24 according to the schedule specified as follows: one-half of the  
25 specified amount shall be transferred on July 1, 2014, or as  
26 soon thereafter as practical, and one-half of the specified

1 amount shall be transferred on June 1, 2015, or as soon  
2 thereafter as practical.

3 (i) Notwithstanding any other provision of law, in addition  
4 to any other transfers that may be provided by law, the State  
5 Comptroller shall direct and the State Treasurer shall transfer  
6 the sum of \$2,000,000 from the Law Enforcement Camera Grant  
7 Fund to the Traffic and Criminal Conviction Surcharge Fund  
8 according to the schedule specified as follows: one-half of the  
9 specified amount shall be transferred on July 1, 2015, or as  
10 soon thereafter as practical, and one-half of the specified  
11 amount shall be transferred on June 1, 2016, or as soon  
12 thereafter as practical.

13 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;  
14 98-674, eff. 6-30-14.)

15 Section 5-45. The Unified Code of Corrections is amended by  
16 changing Section 5-4-3a and by adding Section 5-4-3b as  
17 follows:

18 (730 ILCS 5/5-4-3a)

19 Sec. 5-4-3a. DNA testing backlog accountability.

20 (a) On or before August 1 of each year, the Department of  
21 State Police shall report to the Governor and both houses of  
22 the General Assembly the following information:

23 (1) the extent of the backlog of cases awaiting testing  
24 or awaiting DNA analysis by that Department, including but

1 not limited to those tests conducted under Section 5-4-3,  
2 as of June 30 of the previous fiscal year, with the backlog  
3 being defined as all cases awaiting forensic testing  
4 whether in the physical custody of the State Police or in  
5 the physical custody of local law enforcement, provided  
6 that the State Police have written notice of any evidence  
7 in the physical custody of local law enforcement prior to  
8 June 1 of that year; and

9 (2) what measures have been and are being taken to  
10 reduce that backlog and the estimated costs or expenditures  
11 in doing so.

12 (b) The information reported under subsection (a) of this  
13 Section shall be made available to the public, at the time it  
14 is reported, on the official web site of the Department of  
15 State Police.

16 (c) Beginning January 1, 2016, the Department of State  
17 Police shall quarterly report on the status of the processing  
18 of forensic biology and DNA evidence submitted to the  
19 Department of State Police Laboratory for analysis. The report  
20 shall be submitted to the Governor and the General Assembly,  
21 and shall be posted on the Department of State Police website.  
22 The report shall include the following for each State Police  
23 Laboratory location and any laboratory to which the Department  
24 of State Police has outsourced evidence for testing:

25 (1) For forensic biology submissions, report both  
26 total case and sexual assault or abuse case (as defined by

1 the Sexual Assault Evidence Submission Act) figures for:

2 (A) The number of cases received in the preceding  
3 quarter.

4 (B) The number of cases completed in the preceding  
5 quarter.

6 (C) The number of cases waiting analysis.

7 (D) The number of cases sent for outsourcing.

8 (E) The number of cases waiting analysis that were  
9 received within the past 30 days.

10 (F) The number of cases waiting analysis that were  
11 received 31 to 90 days prior.

12 (G) The number of cases waiting analysis that were  
13 received 91 to 180 days prior.

14 (H) The number of cases waiting analysis that were  
15 received 181 to 365 days prior.

16 (I) The number of cases waiting analysis that were  
17 received more than 365 days prior.

18 (2) For DNA submissions, report both total case and  
19 sexual assault or abuse case (as defined by the Sexual  
20 Assault Evidence Submission Act) figures for:

21 (A) The number of cases received in the preceding  
22 quarter.

23 (B) The number of cases completed in the preceding  
24 quarter.

25 (C) The number of cases waiting analysis.

26 (D) The number of cases sent for outsourcing.



1           (E) The number of cases waiting analysis that were  
2           received within the past 30 days.

3           (F) The number of cases waiting analysis that were  
4           received 31 to 90 days prior.

5           (G) The number of cases waiting analysis that were  
6           received 91 to 180 days prior.

7           (H) The number of cases waiting analysis that were  
8           received 181 to 365 days prior.

9           (3) For all other categories of testing (e.g., drug  
10           chemistry, firearms/toolmark, footwear/tire track, latent  
11           prints, toxicology, and trace chemistry analysis):

12           (A) The number of cases received in the preceding  
13           quarter.

14           (B) The number of cases completed in the preceding  
15           quarter.

16           (C) The number of cases waiting analysis.

17           (4) For the Combined DNA Index System (CODIS), report  
18           both total case and sexual assault or abuse case, (as  
19           defined by the Sexual Assault Evidence Submission Act)  
20           figures for subparagraphs (D), (E), and (F) of this  
21           paragraph (4):

22           (A) The number of new offender samples received in  
23           the preceding quarter.

24           (B) The number of offender samples uploaded to  
25           CODIS in the preceding quarter.

26           (C) The number of offender samples awaiting

1 analysis.

2 (D) The number of unknown DNA case profiles  
3 uploaded to CODIS in the preceding quarter.

4 (E) The number of CODIS hits in the preceding  
5 quarter.

6 (F) The number of forensic evidence submissions  
7 submitted to confirm a previously reported CODIS hit.

8 As used in this subsection (c), "completed" means  
9 completion of both the analysis of the evidence and the  
10 provision of the results to the submitting law enforcement  
11 agency.

12 (Source: P.A. 93-785, eff. 7-21-04; 94-761, eff. 5-12-06;  
13 94-1018, eff. 1-1-07.)

14 (730 ILCS 5/5-4-3b new)

15 Sec. 5-4-3b. Laboratory Information Management System.

16 (a) The Department of State Police shall obtain, implement,  
17 and maintain an electronic Laboratory Information Management  
18 System (LIMS), to efficiently and effectively track all  
19 evidence submitted for forensic testing. At a minimum, the LIMS  
20 shall record:

21 (1) the criminal offense or suspected criminal offense  
22 for which the evidence is being submitted;

23 (2) the law enforcement agency submitting the  
24 evidence;

25 (3) the name of the victim;

1           (4) the law enforcement agency case number;

2           (5) the State Police Laboratory case number;

3           (6) the date the evidence was received by the State  
4 Police Laboratory;

5           (7) if the State Police Laboratory sent the evidence  
6 for analysis to another designated laboratory, the name of  
7 the laboratory and the date the evidence was sent to that  
8 laboratory; and

9           (8) the date and description of any results or  
10 information regarding the analysis sent to the submitting  
11 law enforcement agency by the State Police Laboratory or  
12 any other designated laboratory.

13           The LIMS shall also link multiple forensic evidence  
14 submissions pertaining to a single criminal investigation such  
15 that evidence submitted to confirm a previously reported  
16 Combined DNA Index System (CODIS) hit in a state or federal  
17 database can be linked to the initial evidence submission. The  
18 LIMS shall be such that the system provides ease of  
19 interoperability with law enforcement agencies for evidence  
20 submission and reporting, as well as supports expansion  
21 capabilities for future internal networking and laboratory  
22 operations.

23           (b) The Department of State Police, in consultation with  
24 and subject to the approval of the Chief Procurement Officer,  
25 may procure a single contract or multiple contracts to  
26 implement the provisions of this Section. A contract or

1 contracts under this subsection are not subject to the  
2 provisions of the Illinois Procurement Code, except for  
3 Sections 20-60, 20-65, 20-70, and 20-160 and Article 50 of that  
4 Code, provided that the Chief Procurement Officer may, in  
5 writing with justification, waive any certification required  
6 under Article 50 of the Illinois Procurement Code. This  
7 exemption is inoperative 2 years from the effective date of  
8 this amendatory Act of the 99th General Assembly.

9 ARTICLE 99. EFFECTIVE DATE

10 Section 99-99. Effective date. This Act takes effect July  
11 1, 2015."