



# **SENATE JOURNAL**

**STATE OF ILLINOIS**

**ONE HUNDRED THIRD GENERAL  
ASSEMBLY**

**56TH LEGISLATIVE DAY**

**WEDNESDAY, MAY 24, 2023**

**1:11 O'CLOCK P.M.**

**SENATE**  
**Daily Journal Index**  
**56th Legislative Day**

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The Senate met pursuant to the directive of the President.  
Senator Linda Holmes, Aurora, Illinois, presiding.  
Prayer by Pastor Keith Thomas, New Morning Star Missionary Baptist Church, Peoria, Illinois.  
Senator Johnson led the Senate in the Pledge of Allegiance.

Senator Glowiak Hilton moved that reading and approval of the Journals of Friday, May 19, 2023 and Tuesday, May 23, 2023, be postponed, pending arrival of the printed Journals.  
The motion prevailed.

### **LEGISLATIVE MEASURES FILED**

The following Floor amendments to the House Bills listed below have been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to House Bill 1109  
Amendment No. 2 to House Bill 1199  
Amendment No. 2 to House Bill 2296  
Amendment No. 1 to House Bill 2949  
Amendment No. 1 to House Bill 3857  
Amendment No. 1 to House Bill 3902

The following Floor amendment to the Senate Bill listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to Senate Bill 424

The following Committee amendment to the House Bill listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to House Bill 3222

### **JOINT ACTION MOTIONS FILED**

The following Joint Action Motions to the Senate Bills listed below have been filed with the Secretary and referred to the Committee on Assignments:

Motion to Concur in House Amendment No. 1 to Senate Bill 89  
Motion to Concur in House Amendment No. 2 to Senate Bill 89  
Motion to Concur in House Amendment No. 3 to Senate Bill 89  
Motion to Concur in House Amendment No. 1 to Senate Bill 423  
Motion to Concur in House Amendment No. 1 to Senate Bill 1508  
Motion to Concur in House Amendment No. 1 to Senate Bill 1561  
Motion to Concur in House Amendment No. 2 to Senate Bill 1963

### **MESSAGE FROM THE PRESIDENT**

**OFFICE OF THE SENATE PRESIDENT  
DON HARMON  
STATE OF ILLINOIS**

327 STATE CAPITOL  
SPRINGFIELD, ILLINOIS 62706  
217-782-2728

160 N. LASALLE ST., STE. 720  
CHICAGO, ILLINOIS 60601  
312-814-2075

[May 24, 2023]

May 24, 2023

Mr. Tim Anderson  
Secretary of the Senate  
Room 403 State House  
Springfield, IL 62706

Dear Mr. Secretary:

Pursuant to the Senate Rule 2-10, I hereby extend the Committee Reading deadline to May 25, 2023 for the following bills:

HB 2300

Sincerely,  
s/Don Harmon  
Don Harmon  
Senate President

cc: Senate Republican Leader John F. Curran

**COMMUNICATION FROM THE MINORITY LEADER**

SPRINGFIELD OFFICE:  
108 STATE HOUSE  
SPRINGFIELD, ILLINOIS 62706  
PHONE: 217/782-9407

DISTRICT OFFICE:  
1011 STATE ST.  
SUITE 205  
LEMONT, ILLINOIS 62706  
PHONE: 630.914.5733  
SENATORCURRAN@GMAIL.COM

ILLINOIS STATE SENATE  
**JOHN CURRAN**  
SENATE REPUBLICAN LEADER  
41ST SENATE DISTRICT

May 24, 2023

Mr. Tim Anderson  
Secretary of the Senate  
058 State House  
Springfield, IL 62706

Dear Mr. Secretary:

Pursuant to Rule 3-5 (c), I hereby temporarily appoint **Senator Steve McClure** to replace **Senator John Curran** as a member of the Senate Executive Committee. This appointment is effective immediately and will automatically expire upon adjournment of the Senate Executive Committee on Wednesday, May 24, 2023.

Sincerely,  
s/John F. Curran  
John F. Curran  
Illinois Senate Republican Leader  
41st District

Cc: Senate President Don Harmon

[May 24, 2023]

Assistant Secretary of the Senate Scott Kaiser

**PRESENTATION OF CELEBRATION OF LIFE RESOLUTIONS**

**SENATE RESOLUTION NO. 328**

Offered by Senator Fowler and all Senators:  
Mourns the passing of James A. "Jim" Cummins of Eldorado.

**SENATE RESOLUTION NO. 329**

Offered by Senator Anderson and all Senators:  
Mourns the death of Thomas Ray "Tom" North of Hamilton.

**SENATE RESOLUTION NO. 330**

Offered by Senator Hunter and all Senators:  
Mourns the passing of Robert L. Anderson Sr.

By unanimous consent, the foregoing resolutions were referred to the Resolutions Consent Calendar.

**MESSAGES FROM THE HOUSE**

A message from the House by  
Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has adopted the following joint resolution, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

**HOUSE JOINT RESOLUTION NO. 25**

WHEREAS, It is highly fitting that the Illinois General Assembly pays honor and respect to truly great individuals who have served our country and, in doing so, have made the ultimate sacrifice for our nation; and

WHEREAS, Private First Class Donnie Joe Clough of Hindsboro was born to Joseph and Pearl Tate Clough in Tuscola on July 27, 1949; and

WHEREAS, PFC Clough volunteered to serve in the U.S. Marine Corps in July of 1968; he was sent overseas on January 27, 1969, serving as a rifleman in the 1st Marine Division, 2nd Battalion, 5th Marine, F Company; and

WHEREAS, PFC Clough was killed while on duty in the Quang Nam Providence in Vietnam on September 9, 1969; and

WHEREAS, PFC Clough was awarded the Purple Heart, the Combat Action Ribbon, the Vietnam Service Medal with one Service Star, the Vietnam Campaign Medal, the National Defense Service Medal, and the Marine Corps Good Conduct Medal; and

WHEREAS, At the time of his passing, PFC Clough was survived by his parents; his brothers, Clyde Russel, Doyle Wayne, Alvin Layel, and Bruce Dean; and his sisters, Virginia Taylor, Carol Layton, Debra Louise, Linda Sue, and Pamela Kay; and

WHEREAS, PFC Clough's name has been immortalized on Panel W18, Line 61 of the Vietnam Wall Memorial in Washington, D.C.; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE CONCURRING HEREIN, that we designate Illinois Route 133 as it travels through Hindsboro as the "PFC Donnie J. Clough Memorial Highway"; and be it further

[May 24, 2023]

RESOLVED, That the Illinois Department of Transportation is requested to erect at suitable locations, consistent with State and federal regulations, appropriate plaques or signs giving notice of the name "PFC Donnie J. Clough Memorial Highway"; and be it further

RESOLVED, That suitable copies of this resolution be presented to the family of PFC Clough and the Secretary of the Illinois Department of Transportation.

Adopted by the House, April 25, 2023.

JOHN W. HOLLMAN, Clerk of the House

The foregoing message from the House of Representatives reporting House Joint Resolution No. 25 was referred to the Committee on Assignments.

A message from the House by

Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has adopted the following joint resolution, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

**HOUSE JOINT RESOLUTION NO. 31**

WHEREAS, Donald Stephens was born in Chicago on March 13, 1928; and

WHEREAS, Donald Stephens was the first village president (mayor) of Rosemont; he was first elected in 1956 and re-elected until his death on April 18, 2007; and

WHEREAS, Prior to the village of Rosemont's incorporation, Donald Stephens was the president of the homeowner's association of the neighborhood that later became Rosemont; and

WHEREAS, Donald Stephens was believed to be the longest-serving mayor in the United States at the time of his passing; and

WHEREAS, During Donald Stephens' tenure as mayor, the village of Rosemont grew from a community of only 85 people to become one of Illinois' most influential communities with over 4,000 residents as well as the nation's tenth-largest convention center, properly named after Donald Stephens; and

WHEREAS, Donald Stephens oversaw the construction of the 18,500 seat Allstate Arena and the Rosemont Theatre; and

WHEREAS, Donald Stephens was an avid collector of Hummel figurines and established a museum holding his collection in Rosemont; the Donald E. Stephens Museum of Hummels claims to be the largest public display of Hummel figurines in the world; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE CONCURRING HEREIN, that we designate the Balmoral Avenue Bridge over Interstate 294 as the "Donald Stephens Memorial Bridge"; and be it further

RESOLVED, That the Illinois Toll Highway Authority is requested to erect at suitable locations, consistent with State and federal regulations, appropriate plaques or signs giving notice of the name "Donald Stephens Memorial Bridge"; and be it further

RESOLVED, That suitable copies of this resolution be presented to the family of Donald Stephens and the Executive Director of the Illinois Toll Highway Authority.

Adopted by the House, May 18, 2023.

JOHN W. HOLLMAN, Clerk of the House

[May 24, 2023]

The foregoing message from the House of Representatives reporting House Joint Resolution No. 31 was referred to the Committee on Assignments.

**APPOINTMENT MESSAGES**

**Appointment Message No. 1030244**

To the Honorable Members of the Senate, One Hundred Third General Assembly:

I, JB Pritzker, Governor, am nominating and, having sought the advice of the Senate and by and with the consent of the Senate, appointing the following named individual to the office enumerated below. The consent of this Honorable Body is respectfully requested.

Title of Office: Member

Agency or Other Body: Illinois State Board of Elections

Start Date: July 1, 2023

End Date: June 30, 2027

Name: Jennifer Ballard Croft

Residence: 506 Edgewood Pl., River Forest, IL 60305

Annual Compensation: \$40,379 per annum

Per diem: Not Applicable

Nominee's Senator: Senator Don Harmon

Most Recent Holder of Office: William McGuffage

Superseded Appointment Message: Not Applicable

**Appointment Message No. 1030245**

To the Honorable Members of the Senate, One Hundred Third General Assembly:

I, JB Pritzker, Governor, am nominating and, having sought the advice of the Senate and by and with the consent of the Senate, appointing the following named individual to the office enumerated below. The consent of this Honorable Body is respectfully requested.

Title of Office: Member

Agency or Other Body: Illinois State Board of Elections

Start Date: July 1, 2023

End Date: June 30, 2027

Name: Jack Vrett

Residence: 519 S. Pine Ave., Arlington Heights, IL 60005

[May 24, 2023]



Annual Compensation: \$40,379 per annum

Per diem: Not Applicable

Nominee's Senator: Senator Ann Gillespie

Most Recent Holder of Office: William Cadigan

Superseded Appointment Message: Not Applicable

Under the rules, the foregoing Appointment Messages were referred to the Committee on Executive Appointments.

At the hour of 1:17 o'clock p.m., the Chair announced that the Senate stands at ease.

#### AT EASE

At the hour of 1:24 o'clock p.m., the Senate resumed consideration of business.  
Senator Holmes, presiding.

#### REPORT FROM COMMITTEE ON ASSIGNMENTS

Senator Cunningham, Vice-Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported the following Legislative Measures have been assigned to the indicated Standing Committees of the Senate:

**Executive: House Bill No. 2300; Floor Amendment No. 1 to Senate Bill 424; Floor Amendment No. 2 to House Bill 1199; Floor Amendment No. 1 to House Bill 2949; Floor Amendment No. 2 to House Bill 3445; Motion to Concur in House Amendment No. 1 to Senate Bill 423, Motion to Concur in House Amendment No. 1 to Senate Bill 1508, Motion to Concur in House Amendment No. 1 to Senate Bill 1561 and Motion to Concur in House Amendment No. 2 to Senate Bill 1963.**

**State Government: Floor Amendment No. 2 to House Bill 2395; Committee Amendment No. 1 to House Bill 3222; Floor Amendment No. 1 to House Bill 3857; Motion to Concur in House Amendment No. 1 to Senate Bill 89, Motion to Concur in House Amendment No. 2 to Senate Bill 89 and Motion to Concur in House Amendment No. 3 to Senate Bill 89.**

Senator Cunningham, Vice-Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported that the following Legislative Measures have been approved for consideration:

**Senate Resolutions Numbered 180, 211, 224, 226, 233, 270, 307, 309, 318 and 322**

The foregoing resolutions were placed on the Congratulatory Consent Calendar.

Senator Cunningham, Vice-Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported that the following Legislative Measures have been approved for consideration:

**Senate Joint Resolutions Numbered 17 and 37; House Joint Resolutions Numbered 5, 8, 31, 33 and 34**

The foregoing resolutions were placed on the Senate Calendar.

Pursuant to Senate Rule 3-8 (b-1), the following amendment will remain in the Committee on Assignments: **Committee Amendment No. 1 to Senate Bill 1587.**

**LEGISLATIVE MEASURE FILED**

The following Committee amendment to the House Bill listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to House Bill 2300

**POSTING NOTICE WAIVED**

Senator Joyce moved to waive the six-day posting requirement on **House Bill No. 3222** so that the measure may be heard in the Committee on State Government that is scheduled to meet May 24, 2023.

The motion prevailed.

Senator Aquino asked and obtained unanimous consent to recess for the purpose of a Democrat caucus.

**PRESENTATION OF CONGRATULATORY RESOLUTION**

**SENATE RESOLUTION NO. 331**

Offered by Senator Halpin:

Congratulates Tim Wynes, J.D., on his retirement as president of Black Hawk College. Wishes him the best in his future endeavors.

Under the Rules, the foregoing resolution was referred to the Committee on Assignments.

At the hour of 1:28 o'clock p.m., the Chair announced that the Senate stands at recess subject to the call of the Chair.

**AFTER RECESS**

At the hour of 4:00 o'clock p.m., the Senate resumed consideration of business.  
Senator Aquino, presiding.

**PRESENTATION OF CELEBRATION OF LIFE RESOLUTION**

**SENATE RESOLUTION NO. 333**

Offered by Senators Castro - Murphy and all Senators:

Mourns the death of Hoffman Estates Trustee Michael Gaeta.

By unanimous consent, the foregoing resolution was referred to the Resolutions Consent Calendar.

**PRESENTATION OF CONGRATULATORY RESOLUTION**

**SENATE RESOLUTION NO. 332**

Offered by Senator Stadelman:

[May 24, 2023]

Congratulates Stanley Campbell on his retirement as executive director of the Rockford Urban Ministries (RUM). Commends him for his dedicated service to the community of Rockford. Wishes him the best in his future endeavors.

Under the Rules, the foregoing resolution was referred to the Committee on Assignments.

### **REPORTS FROM STANDING COMMITTEES**

Senator Joyce, Chair of the Committee on State Government, to which was referred the Motions to Concur with House Amendments to the following Senate Bill, reported that the Committee recommends do adopt:

Motion to Concur in House Amendment No. 1 to Senate Bill 89; Motion to Concur in House Amendment No. 2 to Senate Bill 89; Motion to Concur in House Amendment No. 3 to Senate Bill 89

Under the rules, the foregoing motions are eligible for consideration by the Senate.

Senator Joyce, Chair of the Committee on State Government, to which was referred the following Senate floor amendments, reported that the Committee recommends do adopt:

Senate Amendment No. 2 to House Bill 2395  
Senate Amendment No. 1 to House Bill 3857

Under the rules, the foregoing floor amendments are eligible for consideration on second reading.

Senator Castro, Chair of the Committee on Executive, to which was referred the following Senate floor amendment, reported that the Committee recommends do adopt:

Senate Amendment No. 1 to Senate Bill 424

Under the rules, the foregoing floor amendment is eligible for consideration on second reading.

Senator Castro, Chair of the Committee on Executive, to which was referred the Motions to Concur with House Amendments to the following Senate Bills, reported that the Committee recommends do adopt:

Motion to Concur in House Amendment No. 1 to Senate Bill 423; Motion to Concur in House Amendment No. 1 to Senate Bill 1508; Motion to Concur in House Amendment No. 1 to Senate Bill 1561; Motion to Concur in House Amendment No. 2 to Senate Bill 1963

Under the rules, the foregoing motions are eligible for consideration by the Senate.

Senator Castro, Chair of the Committee on Executive, to which was referred the following Senate floor amendments, reported that the Committee recommends do adopt:

Senate Amendment No. 2 to House Bill 1199  
Senate Amendment No. 1 to House Bill 2949

Under the rules, the foregoing floor amendments are eligible for consideration on second reading.

### **PRESENTATION OF CONGRATULATORY RESOLUTION**

#### **SENATE RESOLUTION NO. 334**

Offered by Senator Peters:

[May 24, 2023]

Congratulates Kenwood Academy High School on its recent CPL Championships.

Under the Rules, the foregoing resolution was referred to the Committee on Assignments.

**CONSIDERATION OF HOUSE AMENDMENTS TO SENATE BILLS  
ON SECRETARY'S DESK**

On motion of Senator Glowiak Hilton, **Senate Bill No. 89**, with House Amendments numbered 1, 2 and 3 on the Secretary's Desk, was taken up for immediate consideration.

Senator Glowiak Hilton moved that the Senate concur with the House in the adoption of their amendments to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 54; NAYS None.

The following voted in the affirmative:

Anderson	Fine	Lightford	Sims
Aquino	Fowler	Loughran Cappel	Stadelman
Belt	Gillespie	Martwick	Stoller
Bennett	Glowiak Hilton	McClure	Syverson
Bryant	Halpin	McConchie	Tracy
Castro	Harris, N.	Morrison	Turner, D.
Cervantes	Harriss, E.	Murphy	Turner, S.
Chesney	Hastings	Peters	Villa
Cunningham	Holmes	Plummer	Villanueva
Curran	Hunter	Porfrio	Villivalam
DeWitte	Johnson	Preston	Wilcox
Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendments numbered 1, 2 and 3 to **Senate Bill No. 89**.

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Cunningham, **Senate Bill No. 423**, with House Amendment No. 1 on the Secretary's Desk, was taken up for immediate consideration.

Senator Cunningham moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 54; NAYS None.

The following voted in the affirmative:

Anderson	Fine	Lightford	Sims
Aquino	Fowler	Loughran Cappel	Stadelman
Belt	Gillespie	Martwick	Stoller
Bennett	Glowiak Hilton	McClure	Syverson
Bryant	Halpin	McConchie	Tracy
Castro	Harris, N.	Morrison	Turner, D.
Cervantes	Harriss, E.	Murphy	Turner, S.
Chesney	Hastings	Peters	Villa

[May 24, 2023]

Cunningham	Holmes	Plummer	Villanueva
Curran	Hunter	Porfirio	Villivalam
DeWitte	Johnson	Preston	Wilcox
Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 1 to **Senate Bill No. 423**.

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Hunter, **Senate Bill No. 1508**, with House Amendment No. 1 on the Secretary's Desk, was taken up for immediate consideration.

Senator Hunter moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 35; NAYS 18.

The following voted in the affirmative:

Aquino	Gillespie	Koehler	Simmons
Belt	Glowiak Hilton	Lightford	Sims
Castro	Halpin	Loughran Cappel	Stadelman
Cervantes	Harris, N.	Martwick	Turner, D.
Cunningham	Hastings	Morrison	Villa
Edly-Allen	Holmes	Murphy	Villanueva
Faraci	Hunter	Peters	Villivalam
Feigenholtz	Johnson	Porfirio	Mr. President
Fine	Joyce	Preston	

The following voted in the negative:

Anderson	DeWitte	McConchie	Tracy
Bennett	Fowler	Plummer	Turner, S.
Bryant	Harriss, E.	Rose	Wilcox
Chesney	Lewis	Stoller	
Curran	McClure	Syverson	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 1 to **Senate Bill No. 1508**.

Ordered that the Secretary inform the House of Representatives thereof.

### READING BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Halpin, **House Bill No. 301** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:

YEAS 53; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stadelman
Belt	Gillespie	Martwick	Stoller
Bennett	Glowiak Hilton	McClure	Syverson
Bryant	Halpin	McConchie	Tracy
Castro	Harris, N.	Morrison	Turner, D.
Cervantes	Harriss, E.	Murphy	Turner, S.
Chesney	Hastings	Peters	Villa
Cunningham	Holmes	Plummer	Villanueva
Curran	Hunter	Porfirio	Villivalam
DeWitte	Johnson	Preston	Wilcox
Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	
Fine	Lightford	Sims	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

#### HOUSE BILL RECALLED

On motion of Senator Harmon, **House Bill No. 1199** was recalled from the order of third reading to the order of second reading.

Floor Amendment No. 1 was withdrawn by the sponsor.

Senator Harmon offered the following amendment and moved its adoption:

#### AMENDMENT NO. 2 TO HOUSE BILL 1199

AMENDMENT NO. 2 . Amend House Bill 1199 on page 1, line 7, immediately after "Italian" by inserting "-American"; and

on page 1, line 8, immediately after "Italian" by inserting "-American".

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the bill, as amended, was ordered to a third reading.

#### READING BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Harmon, **House Bill No. 1199** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:

YEAS 51; NAYS None.

The following voted in the affirmative:

Anderson	Fine	Lewis	Sims
Aquino	Fowler	Loughran Cappel	Stadelman
Belt	Gillespie	Martwick	Stoller
Bennett	Glowiak Hilton	McClure	Syverson

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Castro	Halpin	McConchie	Tracy
Cervantes	Harris, N.	Morrison	Turner, D.
Chesney	Harriss, E.	Murphy	Turner, S.
Cunningham	Hastings	Peters	Villa
Curran	Holmes	Plummer	Villanueva
DeWitte	Hunter	Porfirio	Villivalam
Edly-Allen	Johnson	Preston	Wilcox
Faraci	Joyce	Rezin	Mr. President
Feigenholtz	Koehler	Rose	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

### HOUSE BILL RECALLED

On motion of Senator Murphy, **House Bill No. 2949** was recalled from the order of third reading to the order of second reading.

Senator Murphy offered the following amendment and moved its adoption:

#### AMENDMENT NO. 1 TO HOUSE BILL 2949

AMENDMENT NO. 1. Amend House Bill 2949 by replacing everything after the enacting clause with the following:

"Section 5. The Asthma Inhalers at Recreational Camps Act is amended by changing Sections 1, 5, and 10 as follows:

(410 ILCS 607/1)

Sec. 1. Short title. This Act may be cited as the Emergency Asthma Inhalers and Allergy Treatment for Children at Recreational Camps Act.

(Source: P.A. 94-670, eff. 8-23-05.)

(410 ILCS 607/5)

Sec. 5. Definitions. In this Act:

"After-school care program" means an after-school care program operated by a park district or any nonprofit entity.

"Recreational camp" means any place set apart for recreational purposes for boys and girls.

"Recreational camp" shall not apply to private camps owned or leased for individual or family use, or to any camp operated for a period of less than 10 days in a year.

(Source: P.A. 94-670, eff. 8-23-05.)

(410 ILCS 607/10)

Sec. 10. Possession, self-administration, and use of epinephrine auto-injectors or inhalers at recreation camps and after-school care programs.

(a) A recreation camp or an after-school care program shall permit a child with severe, potentially life-threatening allergies to possess, self-administer, and use an epinephrine auto-injector or inhaler, if the following conditions are satisfied:

(1) The child has the written approval of his or her parent or guardian.

(2) The recreational camp or after-school care program administrator or, if a nurse is assigned to the camp or program, the nurse shall receive copies of the written approvals required under paragraph (1) of subsection (a) of this Section.

(3) The child's parent or guardian shall submit written verification confirming that the child has the knowledge and skills to safely possess, self-administer, and use an epinephrine auto-injector or inhaler in a camp or an after-school care program setting.

(b) The child's parent or guardian shall provide the camp or program with the following information:

(1) the child's name;

(2) the name, route, and dosage of medication;

- (3) the frequency and time of medication administration or assistance;
- (4) the date of the order;
- (5) a diagnosis and any other medical conditions requiring medications, if not a violation of confidentiality or if not contrary to the request of the parent or guardian to keep confidential;
- (6) specific recommendations for administration;
- (7) any special side effects, contraindications, and adverse reactions to be observed;
- (8) the name of each required medication; and
- (9) any severe adverse reactions that may occur to another child, for whom the epinephrine auto-injector or inhaler is not prescribed, should the other child receive a dose of the medication.

(c) If the conditions of this Act are satisfied, the child may possess, self-administer, and use an epinephrine auto-injector or inhaler at the camp or after-school care program or at any camp-sponsored or program-sponsored activity, event, or program.

(d) The recreational camp or after-school care program must inform the parents or guardians of the child, in writing, that the recreational camp or after-school care program and its employees and agents are to incur no liability, as applicable, except for willful and wanton conduct, as a result of any injury arising from the self-administration of medication to the child. The parents or guardians of the child must sign a statement acknowledging that the recreational camp or after-school care program is to incur no liability, except for willful and wanton conduct, as a result of any injury arising from the self-administration of medication by the child and that the parents or guardians must indemnify and hold harmless the recreational camp or after-school care program and its employees and agents, as applicable, against any claims, except a claim based on willful and wanton conduct, arising out of the self-administration of medication by the child.

(e) After-school care program personnel who have completed an anaphylaxis training program as identified under the Epinephrine Injector Act may administer an undesignated epinephrine injection to any child if the after-school care program personnel believe in good faith that the child is having an anaphylactic reaction while in the after-school care program. After-school care program personnel may carry undesignated epinephrine injectors on their person while in the after-school care program.

(f) After-school care program personnel may administer undesignated asthma medication to any child if the after-school care program personnel believe in good faith that the child is experiencing respiratory distress while in the after-school care program. After-school care program personnel may carry undesignated asthma medication on their person while in the after-school care program.

(g) If after-school care program personnel are to administer an undesignated epinephrine injection or an undesignated asthma medication to a child, the after-school care program personnel must inform the parents or guardians of the child, in writing, that the after-school care program and its employees and agents, acting in accordance with standard protocols and the prescription for the injection or medication, shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from the administration of the injection or medication, notwithstanding whether authorization was given by the child's parents or guardians or by the child's physician, physician assistant, or advanced practice registered nurse. A parent or guardian of the child must sign a statement acknowledging that the after-school care program and its employees and agents are to incur no liability, except for willful and wanton conduct, as a result of any injury arising from the administration of the medication or injection, regardless of whether authorization was given by a parent or guardian of the child or by the child's physician, physician assistant, or advanced practice registered nurse, and that the parent or guardian must also indemnify and hold harmless the after-school care program and its employees and agents against any claims, except a claim based on willful and wanton conduct, arising out of the administration of the medication or injection, regardless of whether authorization was given by the child's parent or guardian or by the child's physician, physician assistant, or advanced practice registered nurse.

(h) If after-school care program personnel administer an undesignated epinephrine injection to a person and the after-school care program personnel believe in good faith the person is having an anaphylactic reaction or administer undesignated asthma medication to a person and believe in good faith the person is experiencing respiratory distress, then the after-school care program and its employees and agents, acting in accordance with standard protocols and the prescription for the injection or medication, shall not incur any liability or be subject to professional discipline, except for willful and wanton conduct, as a result of any injury arising from the use of the injection or medication, notwithstanding whether notice was given to or authorization was given by the child's parent or guardian or by the child's physician, physician assistant, or advanced practice registered nurse and notwithstanding the absence of the parent's or guardian's signed statement acknowledging release from liability.



(i) The changes made to this Section by this amendatory Act of the 103rd General Assembly apply to actions filed on or after the effective date of this amendatory Act of the 103rd General Assembly.  
(Source: P.A. 94-670, eff. 8-23-05.)

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

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the bill, as amended, was ordered to a third reading.

### READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Murphy, **House Bill No. 2949** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:

YEAS 54; NAYS None.

The following voted in the affirmative:

Anderson	Fine	Lightford	Sims
Aquino	Fowler	Loughran Cappel	Stadelman
Belt	Gillespie	Martwick	Stoller
Bennett	Glowiak Hilton	McClure	Syverson
Bryant	Halpin	McConchie	Tracy
Castro	Harris, N.	Morrison	Turner, D.
Cervantes	Harriss, E.	Murphy	Turner, S.
Chesney	Hastings	Peters	Villa
Cunningham	Holmes	Plummer	Villanueva
Curran	Hunter	Porfirio	Villivalam
DeWitte	Johnson	Preston	Wilcox
Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Villivalam, **House Bill No. 3882** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:

YEAS 33; NAYS 18.

The following voted in the affirmative:

Aquino	Gillespie	Koehler	Simmons
Belt	Glowiak Hilton	Lightford	Sims
Castro	Halpin	Loughran Cappel	Villa
Cervantes	Harris, N.	Martwick	Villanueva
Cunningham	Hastings	Morrison	Villivalam

Edly-Allen	Holmes	Murphy	Mr. President
Faraci	Hunter	Peters	
Feigenholtz	Johnson	Porfirio	
Fine	Joyce	Preston	

The following voted in the negative:

Anderson	DeWitte	Plummer	Tracy
Bennett	Fowler	Rezin	Turner, S.
Bryant	Harriss, E.	Rose	Wilcox
Chesney	Lewis	Stoller	
Curran	McClure	Syverson	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

Senator Ventura asked and obtained unanimous consent for the Journal to reflect her intention to have voted in the affirmative on **House Bill No. 3882**.

#### CONSIDERATION OF HOUSE AMENDMENTS TO SENATE BILLS ON SECRETARY'S DESK

On motion of Senator Villanueva, **Senate Bill No. 1963**, with House Amendment No. 2 on the Secretary's Desk, was taken up for immediate consideration.

Senator Villanueva moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 53; NAY 1.

The following voted in the affirmative:

Anderson	Fine	Lightford	Stadelman
Aquino	Fowler	Loughran Cappel	Stoller
Belt	Gillespie	Martwick	Syverson
Bennett	Glowiak Hilton	McClure	Tracy
Bryant	Halpin	McConchie	Turner, D.
Castro	Harris, N.	Morrison	Turner, S.
Cervantes	Harriss, E.	Murphy	Villa
Chesney	Hastings	Peters	Villanueva
Cunningham	Holmes	Porfirio	Villivalam
Curran	Hunter	Preston	Wilcox
DeWitte	Johnson	Rezin	Mr. President
Edly-Allen	Joyce	Rose	
Faraci	Koehler	Simmons	
Feigenholtz	Lewis	Sims	

The following voted in the negative:

Plummer

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 2 to **Senate Bill No. 1963**.

Ordered that the Secretary inform the House of Representatives thereof.

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Senator Ventura asked and obtained unanimous consent for the Journal to reflect her intention to have voted in the affirmative on **Senate Bill No. 1963**.

On motion of Senator Murphy, **Senate Bill No. 90**, with House Amendment No. 2 on the Secretary's Desk, was taken up for immediate consideration.

Senator Murphy moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 53; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stadelman
Aquino	Gillespie	Martwick	Stoller
Belt	Glowiak Hilton	McClure	Syverson
Bennett	Halpin	McConchie	Tracy
Bryant	Harris, N.	Morrison	Turner, D.
Castro	Harriss, E.	Murphy	Turner, S.
Cervantes	Hastings	Peters	Villa
Cunningham	Holmes	Plummer	Villanueva
Curran	Hunter	Porfirio	Villivalam
DeWitte	Johnson	Preston	Wilcox
Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	
Fine	Lightford	Sims	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 2 to **Senate Bill No. 90**.

Ordered that the Secretary inform the House of Representatives thereof.

Senator Ventura asked and obtained unanimous consent for the Journal to reflect her intention to have voted in the affirmative on **Senate Bill No. 90**.

On motion of Senator Belt, **Senate Bill No. 850**, with House Amendment No. 1 on the Secretary's Desk, was taken up for immediate consideration.

Senator Belt moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 54; NAYS None.

The following voted in the affirmative:

Anderson	Fine	Lightford	Sims
Aquino	Fowler	Loughran Cappel	Stadelman
Belt	Gillespie	Martwick	Stoller
Bennett	Glowiak Hilton	McClure	Syverson
Bryant	Halpin	McConchie	Tracy
Castro	Harris, N.	Morrison	Turner, D.
Cervantes	Harriss, E.	Murphy	Turner, S.
Chesney	Hastings	Peters	Ventura
Cunningham	Holmes	Plummer	Villa
Curran	Hunter	Porfirio	Villanueva
DeWitte	Johnson	Preston	Villivalam

Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 1 to **Senate Bill No. 850**.

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Belt, **Senate Bill No. 1291**, with House Amendment No. 2 on the Secretary's Desk, was taken up for immediate consideration.

Senator Belt moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 54; NAY 1.

The following voted in the affirmative:

Anderson	Fine	Lightford	Stadelman
Aquino	Fowler	Loughran Cappel	Stoller
Belt	Gillespie	Martwick	Syverson
Bennett	Glowiak Hilton	McClure	Tracy
Bryant	Halpin	McConchie	Turner, D.
Castro	Harris, N.	Morrison	Turner, S.
Cervantes	Harriss, E.	Murphy	Ventura
Chesney	Hastings	Peters	Villa
Cunningham	Holmes	Porfirio	Villanueva
Curran	Hunter	Preston	Villivalam
DeWitte	Johnson	Rezin	Wilcox
Edly-Allen	Joyce	Rose	Mr. President
Faraci	Koehler	Simmons	
Feigenholtz	Lewis	Sims	

The following voted in the negative:

Plummer

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 2 to **Senate Bill No. 1291**.

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Peters, **Senate Bill No. 1463**, with House Amendment No. 1 on the Secretary's Desk, was taken up for immediate consideration.

Senator Peters moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 34; NAYS 18.

The following voted in the affirmative:

Aquino	Gillespie	Koehler	Sims
Belt	Glowiak Hilton	Lightford	Turner, D.
Castro	Halpin	Loughran Cappel	Ventura

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Cervantes	Harris, N.	Martwick	Villa
Cunningham	Hastings	Murphy	Villanueva
Edly-Allen	Holmes	Peters	Villivalam
Faraci	Hunter	Porfirio	Mr. President
Feigenholtz	Johnson	Preston	
Fine	Joyce	Simmons	

The following voted in the negative:

Anderson	DeWitte	McConchie	Tracy
Bennett	Fowler	Plummer	Turner, S.
Bryant	Harriss, E.	Rezin	Wilcox
Chesney	Lewis	Rose	
Curran	McClure	Stoller	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 1 to **Senate Bill No. 1463**.

Ordered that the Secretary inform the House of Representatives thereof.

Senator Syverson asked and obtained unanimous consent for the Journal to reflect his intention to have voted in the negative on **Senate Bill No. 1463**.

On motion of Senator Villanueva, **Senate Bill No. 1675**, with House Amendments numbered 1 and 2 on the Secretary's Desk, was taken up for immediate consideration.

Senator Villanueva moved that the Senate concur with the House in the adoption of their amendments to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 51; NAYS 3.

The following voted in the affirmative:

Anderson	Fine	Lewis	Simmons
Aquino	Fowler	Lightford	Sims
Belt	Gillespie	Loughran Cappel	Stadelman
Bennett	Glowiak Hilton	Martwick	Syverson
Bryant	Halpin	McClure	Tracy
Castro	Harris, N.	McConchie	Turner, D.
Cervantes	Harriss, E.	Morrison	Turner, S.
Cunningham	Hastings	Murphy	Ventura
Curran	Holmes	Peters	Villa
DeWitte	Hunter	Porfirio	Villanueva
Edly-Allen	Johnson	Preston	Villivalam
Faraci	Joyce	Rezin	Mr. President
Feigenholtz	Koehler	Rose	

The following voted in the negative:

Chesney  
Plummer  
Wilcox

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendments numbered 1 and 2 to **Senate Bill No. 1675**.

Ordered that the Secretary inform the House of Representatives thereof.

At the hour of 5:19 o'clock p.m., the Chair announced that the Senate stands at ease.

**AT EASE**

At the hour of 5:25 o'clock p.m., the Senate resumed consideration of business.  
Senator Aquino, presiding.

**REPORT FROM COMMITTEE ON ASSIGNMENTS**

Senator Lightford, Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported the following Legislative Measures have been assigned to the indicated Standing Committee of the Senate:

Executive: **Floor Amendment No. 1 to House Bill 1109; Committee Amendment No. 1 to House Bill 2300; Floor Amendment No. 1 to House Bill 3902.**

**LEGISLATIVE MEASURE FILED**

The following Floor amendment to the Senate Bill listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 2 to Senate Bill 424

**CONSIDERATION OF HOUSE AMENDMENTS TO SENATE BILL  
ON SECRETARY'S DESK**

On motion of Senator Villanueva, **Senate Bill No. 1561**, with House Amendment No. 1 on the Secretary's Desk, was taken up for immediate consideration.

Senator Villanueva moved that the Senate concur with the House in the adoption of their amendment to said bill.

And on that motion, a call of the roll was had resulting as follows:

YEAS 36; NAYS 19.

The following voted in the affirmative:

Aquino	Glowiak Hilton	Lightford	Turner, D.
Belt	Halpin	Martwick	Ventura
Castro	Harris, N.	Morrison	Villa
Cervantes	Hastings	Murphy	Villanueva
Cunningham	Holmes	Peters	Villivalam
Edly-Allen	Hunter	Porfirio	Mr. President
Faraci	Johnson	Preston	
Feigenholtz	Jones, E.	Simmons	
Fine	Joyce	Sims	
Gillespie	Koehler	Stadelman	

The following voted in the negative:

Anderson	DeWitte	McConchie	Syverson
Bennett	Fowler	Plummer	Tracy

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Bryant	Harriss, E.	Rezin	Turner, S.
Chesney	Lewis	Rose	Wilcox
Curran	McClure	Stoller	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendment No. 1 to **Senate Bill No. 1561**.

Ordered that the Secretary inform the House of Representatives thereof.

#### CONSIDERATION OF RESOLUTION ON SECRETARY'S DESK

Senator Bryant moved that **Senate Joint Resolution No. 37**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.

Senator Bryant moved that Senate Joint Resolution No. 37 be adopted.

And on that motion, a call of the roll was had resulting as follows:

YEAS 56; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stoller
Aquino	Gillespie	Martwick	Syverson
Belt	Glowiak Hilton	McClure	Tracy
Bennett	Halpin	McConchie	Turner, D.
Bryant	Harris, N.	Morrison	Turner, S.
Castro	Harriss, E.	Murphy	Ventura
Cervantes	Hastings	Peters	Villa
Chesney	Holmes	Plummer	Villanueva
Cunningham	Hunter	Porfirio	Villivalam
Curran	Johnson	Preston	Wilcox
DeWitte	Jones, E.	Rezin	Mr. President
Edly-Allen	Joyce	Rose	
Faraci	Koehler	Simmons	
Feigenholtz	Lewis	Sims	
Fine	Lightford	Stadelman	

The motion prevailed.

And the resolution was adopted.

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

#### POSTING NOTICE WAIVED

Senator Castro moved to waive the six-day posting requirement on **House Bill No. 2300** so that the measure may be heard in the Committee on Executive that is scheduled to meet May 24, 2023.

The motion prevailed.

#### CONSIDERATION OF RESOLUTIONS ON SECRETARY'S DESK

Senator Chesney moved that **House Joint Resolution No. 5**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.

Senator Chesney moved that House Joint Resolution No. 5 be adopted.

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And on that motion, a call of the roll was had resulting as follows:

YEAS 56; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stoller
Aquino	Gillespie	Martwick	Syverson
Belt	Glowiak Hilton	McClure	Tracy
Bennett	Halpin	McConchie	Turner, D.
Bryant	Harris, N.	Morrison	Turner, S.
Castro	Harriss, E.	Murphy	Ventura
Cervantes	Hastings	Peters	Villa
Chesney	Holmes	Plummer	Villanueva
Cunningham	Hunter	Porfirio	Villivalam
Curran	Johnson	Preston	Wilcox
DeWitte	Jones, E.	Rezin	Mr. President
Edly-Allen	Joyce	Rose	
Faraci	Koehler	Simmons	
Feigenholtz	Lewis	Sims	
Fine	Lightford	Stadelman	

The motion prevailed.

And the resolution was adopted.

Ordered that the Secretary inform the House of Representatives thereof.

Senator Plummer moved that **House Joint Resolution No. 8**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.

Senator Plummer moved that House Joint Resolution No. 8 be adopted.

And on that motion, a call of the roll was had resulting as follows:

YEAS 56; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stoller
Aquino	Gillespie	Martwick	Syverson
Belt	Glowiak Hilton	McClure	Tracy
Bennett	Halpin	McConchie	Turner, D.
Bryant	Harris, N.	Morrison	Turner, S.
Castro	Harriss, E.	Murphy	Ventura
Cervantes	Hastings	Peters	Villa
Chesney	Holmes	Plummer	Villanueva
Cunningham	Hunter	Porfirio	Villivalam
Curran	Johnson	Preston	Wilcox
DeWitte	Jones, E.	Rezin	Mr. President
Edly-Allen	Joyce	Rose	
Faraci	Koehler	Simmons	
Feigenholtz	Lewis	Sims	
Fine	Lightford	Stadelman	

The motion prevailed.

And the resolution was adopted.

Ordered that the Secretary inform the House of Representatives thereof.



Senator Murphy moved that **House Joint Resolution No. 31**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.

Senator Murphy moved that House Joint Resolution No. 31 be adopted.

And on that motion, a call of the roll was had resulting as follows:

YEAS 56; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stoller
Aquino	Gillespie	Martwick	Syverson
Belt	Glowiak Hilton	McClure	Tracy
Bennett	Halpin	McConchie	Turner, D.
Bryant	Harris, N.	Morrison	Turner, S.
Castro	Harriss, E.	Murphy	Ventura
Cervantes	Hastings	Peters	Villa
Chesney	Holmes	Plummer	Villanueva
Cunningham	Hunter	Porfirio	Villivalam
Curran	Johnson	Preston	Wilcox
DeWitte	Jones, E.	Rezin	Mr. President
Edly-Allen	Joyce	Rose	
Faraci	Koehler	Simmons	
Feigenholtz	Lewis	Sims	
Fine	Lightford	Stadelman	

The motion prevailed.

And the resolution was adopted.

Ordered that the Secretary inform the House of Representatives thereof.

Senator Bryant moved that **House Joint Resolution No. 33**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.

Senator Bryant moved that House Joint Resolution No. 33 be adopted.

And on that motion, a call of the roll was had resulting as follows:

YEAS 56; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stoller
Aquino	Gillespie	Martwick	Syverson
Belt	Glowiak Hilton	McClure	Tracy
Bennett	Halpin	McConchie	Turner, D.
Bryant	Harris, N.	Morrison	Turner, S.
Castro	Harriss, E.	Murphy	Ventura
Cervantes	Hastings	Peters	Villa
Chesney	Holmes	Plummer	Villanueva
Cunningham	Hunter	Porfirio	Villivalam
Curran	Johnson	Preston	Wilcox
DeWitte	Jones, E.	Rezin	Mr. President
Edly-Allen	Joyce	Rose	
Faraci	Koehler	Simmons	
Feigenholtz	Lewis	Sims	
Fine	Lightford	Stadelman	

The motion prevailed.  
 And the resolution was adopted.  
 Ordered that the Secretary inform the House of Representatives thereof.

Senator Plummer moved that **House Joint Resolution No. 34**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.  
 Senator Plummer moved that House Joint Resolution No. 34 be adopted.  
 And on that motion, a call of the roll was had resulting as follows:

YEAS 57; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stadelman
Aquino	Gillespie	Martwick	Stoller
Belt	Glowiak Hilton	McClure	Syverson
Bennett	Halpin	McConchie	Tracy
Bryant	Harris, N.	Morrison	Turner, D.
Castro	Harriss, E.	Murphy	Turner, S.
Cervantes	Hastings	Pacione-Zayas	Ventura
Chesney	Holmes	Peters	Villa
Cunningham	Hunter	Plummer	Villanueva
Curran	Johnson	Porfirio	Villivalam
DeWitte	Jones, E.	Preston	Wilcox
Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	
Fine	Lightford	Sims	

The motion prevailed.  
 And the resolution was adopted.  
 Ordered that the Secretary inform the House of Representatives thereof.

Senator Rose moved that **Senate Joint Resolution No. 17**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.  
 Senator Rose moved that Senate Joint Resolution No. 17 be adopted.  
 And on that motion, a call of the roll was had resulting as follows:

YEAS 57; NAYS None.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stadelman
Aquino	Gillespie	Martwick	Stoller
Belt	Glowiak Hilton	McClure	Syverson
Bennett	Halpin	McConchie	Tracy
Bryant	Harris, N.	Morrison	Turner, D.
Castro	Harriss, E.	Murphy	Turner, S.
Cervantes	Hastings	Pacione-Zayas	Ventura
Chesney	Holmes	Peters	Villa
Cunningham	Hunter	Plummer	Villanueva
Curran	Johnson	Porfirio	Villivalam

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DeWitte	Jones, E.	Preston	Wilcox
Edly-Allen	Joyce	Rezin	Mr. President
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	
Fine	Lightford	Sims	

The motion prevailed.

And the resolution was adopted.

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

### COMMUNICATION FROM THE MINORITY LEADER

SPRINGFIELD OFFICE:  
108 STATE HOUSE  
SPRINGFIELD, ILLINOIS 62706  
PHONE: 217/782-9407

DISTRICT OFFICE:  
1011 STATE ST.  
SUITE 205  
LEMONT, ILLINOIS 62706  
PHONE: 630.914.5733  
SENATORCURRAN@GMAIL.COM

ILLINOIS STATE SENATE  
**JOHN CURRAN**  
SENATE REPUBLICAN LEADER  
41ST SENATE DISTRICT

May 24, 2023

Mr. Tim Anderson  
Secretary of the Senate  
058 State House  
Springfield, IL 62706

Dear Mr. Secretary:

Pursuant to Rule 3-5 (c), I hereby temporarily appoint **Senator Sally Turner** to replace **Senator John Curran** as a member of the Senate Executive Committee. This appointment is effective immediately and will automatically expire upon adjournment of the Senate Executive Committee on Wednesday, May 24, 2023.

Sincerely,  
s/John F. Curran  
John F. Curran  
Illinois Senate Republican Leader  
41st District

Cc: Senate President Don Harmon  
Assistant Secretary of the Senate Scott Kaiser

### COMMITTEE MEETING ANNOUNCEMENTS

The Chair announced the following committee to meet at 6:30 o'clock p.m.:

Executive in Room 212

[May 24, 2023]

At the hour of 5:56 o'clock p.m., the Chair announced that the Senate stands at recess subject to the call of the Chair.

#### AFTER RECESS

At the hour of 9:58 o'clock p.m., the Senate resumed consideration of business.  
Senator Aquino, presiding.

#### REPORT FROM STANDING COMMITTEE

Senator Castro, Chair of the Committee on Executive, to which was referred **House Bill No. 2300**, reported the same back with amendments having been adopted thereto, with the recommendation that the bill, as amended, do pass.

Under the rules, the bill was ordered to a second reading.

Senator Castro, Chair of the Committee on Executive, to which was referred the following Senate floor amendments, reported that the Committee recommends do adopt:

Senate Amendment No. 1 to House Bill 1109  
Senate Amendment No. 1 to House Bill 3902

Under the rules, the foregoing floor amendments are eligible for consideration on second reading.

#### INTRODUCTION OF BILL

**SENATE BILL NO. 2586.** Introduced by Senator Cunningham, a bill for AN ACT concerning regulation.

The bill was taken up, read by title a first time, ordered printed and referred to the Committee on Assignments.

#### MESSAGES FROM THE HOUSE

A message from the House by  
Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has adopted the following joint resolution, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

#### HOUSE JOINT RESOLUTION NO. 37

WHEREAS, It is highly fitting that the Illinois General Assembly pays honor and respect to truly great individuals who have served our country and, in doing so, have made the ultimate sacrifice for our nation; and

WHEREAS, Lance Cpl. Kleiboeker was assigned to the 2nd Combat Engineer Battalion, 2nd Marine Division, based at Camp Lejeune, North Carolina; he was raised in Odin, which is located 148 miles south of Springfield just south of Centralia; he graduated from Odin High School, a school of less than one hundred students, in 2001 where he was an Honor Roll student; and

WHEREAS, Lance Cpl. Kleiboeker enjoyed hunting and fishing and chose to serve his country by pursuing a lifelong dream of becoming a Marine; he planned to go to college before officers school; and

[May 24, 2023]

WHEREAS, The passing of Lance Cpl. Nicholas Brian Kleiboeker will be deeply felt by all who knew him, including his mother, Teresa Clark, his father, Gary Kleiboeker, his father's wife, Sheryl, his sisters, Jessica, Jennifer, and Brittany, and his brothers, JR, JD, Shane, and Samuel; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE CONCURRING HEREIN, that we designate the section of U.S. Route 50 as it runs through Odin as the "Lance Cpl. Nicholas Brian Kleiboeker Highway"; and be it further

RESOLVED, That the Illinois Department of Transportation is requested to erect at suitable locations, consistent with State and federal regulations, appropriate plaques or signs giving notice of the name "Lance Cpl. Nicholas Brian Kleiboeker Highway"; and be it further

RESOLVED, That suitable copies of this resolution be presented to the family of Lance Cpl. Nicholas Brian Kleiboeker, the Mayor of Odin, and the Secretary of the Illinois Department of Transportation.

Adopted by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

The foregoing message from the House of Representatives reporting House Joint Resolution No. 37 was referred to the Committee on Assignments.

A message from the House by

Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has adopted the following joint resolution, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

**HOUSE JOINT RESOLUTION NO. 36**

WHEREAS, It is highly fitting that the Illinois General Assembly pays honor and respect to individuals who have given their lives in service to their communities; and

WHEREAS, Third generation volunteer firefighter Kody Michael Vanfossan made the ultimate sacrifice while responding to a six alarm fire with the Christopher Fire Department on May 5, 2019; and

WHEREAS, Kody Vanfossan was known for his kind heart and willingness to help others, and he had countless friends, both in and out of the fire service; and

WHEREAS, Kody Vanfossan was preceded in death by his grandparents, Libero and Delphine Bartolotti, Mitch Wilkerson, Bob Adams, and Tom Vanfossan; and

WHEREAS, At the time of his passing, Kody Vanfossan was survived by his son, Erik Michael Vanfossan; his parents; his brother; and his sister; and

WHEREAS, The members of the 101st General Assembly offered their respect and condolences via House Resolution 361 for the ultimate sacrifice made by fallen firefighter Kody Vanfossan; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE CONCURRING HEREIN, that we designate Illinois Route 148 north of the City of Christopher at the city limits north of the intersection of Harrison Street and Highway 148 and south of the City of Christopher at the northeast intersection of Yellow Banks Road and Illinois Route 148 as the "Firefighter Kody M. Vanfossan Memorial Highway"; and be it further

RESOLVED, That the Illinois Department of Transportation is requested to erect at suitable locations, consistent with State and federal regulations, appropriate plaques or signs giving notice of the name of "Firefighter Kody M. Vanfossan Memorial Highway"; and be it further

[May 24, 2023]

RESOLVED, That suitable copies of this resolution be presented to the family of Kody Vanfossan, the Mayor of Christopher, and the Secretary of the Illinois Department of Transportation.

Adopted by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

The foregoing message from the House of Representatives reporting House Joint Resolution No. 36 was referred to the Committee on Assignments.

A message from the House by

Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has adopted the following joint resolution, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

**HOUSE JOINT RESOLUTION NO. 38**

WHEREAS, It is highly fitting that the Illinois General Assembly pays honor and respect to those who have made a difference in their community and the State of Illinois; and

WHEREAS, Don Welge of Chester passed away on April 16, 2020; and

WHEREAS, Don Welge was born to William H. and Rudelle F. (Fritze) Welge in St. Louis, Missouri on July 11, 1935; he married Mary Alice Childers at St. John Lutheran Church in Chester on August 4, 1962; he served in the U.S. Army; and

WHEREAS, Don Welge and his family created the Gilster-Mary Lee Corporation, one of the largest independent food processing companies in the United States, establishing food processing plants on both sides of the Mississippi River and providing hundreds of good jobs in production, warehousing, and delivery truck driving; and

WHEREAS, Don Welge served as an adviser for the School of Business at Southern Illinois University of Carbondale and Southeast Missouri State University in Cape Girardeau; he was also an active Louisiana State University alumnus with the School of Agriculture; and

WHEREAS, Don Welge established a reputation as a supporter of economic development, serving as a member of the chambers of commerce in Chester and Steeleville, both in Illinois, and Perryville, Missouri; he was also a director for the Buena Vista National Bank; and

WHEREAS, Don Welge was a member of St. John Lutheran Church in Chester; he passionately supported the Boy Scouts for more than 40 years and previously served as council president; he served as master of ceremonies for the Fourth of July celebration held on Kaskaskia Island for many years; and

WHEREAS, Don Welge was preceded in death by his parents; his brother, Bruce Welge; and his brother-in-law, Wib Saak; and

WHEREAS, At the time of his passing, Don Welge was survived by his wife, Mary Alice Welge; his sons, Robert (Paige) Welge and Thomas (Tracy) Welge; his brother, Mike (Betty) Welge; his sister-in-law, Julia Saak; his grandchildren, Austin Welge, Lauren Welge, Jackson Welge, and William Welge; and his many nieces, nephews, cousins, and friends; and

WHEREAS, Don Welge worked hard to gain support for the building of a new bridge over the Mississippi River to connect Illinois and Missouri; and

WHEREAS, The Chester Bridge has two 11-foot lanes and carries 7,000 vehicles per day, connecting the cities of Chester, Illinois and Perryville, Missouri across the Mississippi River along Illinois Route 150 and Missouri Route 51; and

[May 24, 2023]

WHEREAS, Plans are underway by the Illinois Department of Transportation and the Missouri Department of Transportation to replace the Chester Bridge; and

WHEREAS, Randolph County of Illinois, the Community Foundation of Randolph County, Perry County of Missouri, and the City of Perryville, Missouri have adopted resolutions supporting naming the new Chester Bridge in honor of Don Welge; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE CONCURRING HEREIN, that we designate the new Chester Bridge over the Mississippi River along Illinois Route 150 and Missouri Route 51 as the "Don Welge Memorial Bridge"; and be it further

RESOLVED, That the Illinois Department of Transportation is requested to erect at suitable locations, consistent with State and federal regulations, appropriate plaques or signs giving notice of the name the "Don Welge Memorial Bridge"; and be it further

RESOLVED, That suitable copies of this resolution be presented to the family of Don Welge, Randolph County of Illinois, the Community Foundation of Randolph County, Perry County of Missouri, the City of Perryville, Missouri, the Secretary of the Illinois Department of Transportation, and the Secretary of the Missouri Department of Transportation.

Adopted by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

The foregoing message from the House of Representatives reporting House Joint Resolution No. 38 was referred to the Committee on Assignments.

A message from the House by

Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the adoption of the following joint resolution, to-wit:

**SENATE JOINT RESOLUTION NO. 28**

Concurred in by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

A message from the House by

Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the adoption of the following joint resolution, to-wit:

**SENATE JOINT RESOLUTION NO. 30**

Concurred in by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

A message from the House by

Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the adoption of the following joint resolution, to-wit:

**SENATE JOINT RESOLUTION NO. 31**

Concurred in by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

A message from the House by

Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the adoption of the following joint resolution, to-wit:

**SENATE JOINT RESOLUTION NO. 32**

Concurred in by the House, May 24, 2023.

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JOHN W. HOLLMAN, Clerk of the House

A message from the House by  
Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the adoption of their amendment to a bill of the following title, to-wit:

HOUSE BILL NO. 1119

A bill for AN ACT concerning State Government.

Which amendment is as follows:

Senate Amendment No. 1 to HOUSE BILL NO. 1119

Concurred in by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

A message from the House by  
Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the adoption of their amendment to a bill of the following title, to-wit:

HOUSE BILL NO. 2089

A bill for AN ACT concerning regulation.

Which amendment is as follows:

Senate Amendment No. 1 to HOUSE BILL NO. 2089

Concurred in by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

A message from the House by  
Mr. Hollman, Clerk:

Mr. President -- I am directed to inform the Senate that the House of Representatives has concurred with the Senate in the adoption of their amendment to a bill of the following title, to-wit:

HOUSE BILL NO. 3326

A bill for AN ACT concerning transportation.

Which amendment is as follows:

Senate Amendment No. 1 to HOUSE BILL NO. 3326

Concurred in by the House, May 24, 2023.

JOHN W. HOLLMAN, Clerk of the House

### READING BILL FROM THE HOUSE OF REPRESENTATIVES A SECOND TIME

On motion of Senator Castro, **House Bill No. 2300** having been printed, was taken up and read by title a second time.

The following amendment was offered in the Committee on Executive, adopted and ordered printed:

#### AMENDMENT NO. 1 TO HOUSE BILL 2300

AMENDMENT NO. 1. Amend House Bill 2300 on page 3, line 17, immediately after "Program." by inserting "In order to earn bid credits, contractors and subcontractors shall provide the Department with certified payroll documenting the hours performed by apprentices who have completed the Illinois Works Preapprenticeship Program."; and

on page 3, by replacing line 21 with "likelihood of being"; and

on page 6, lines 1 and 2, by replacing "Assembly, of this goal at least half" with "Assembly and before January 1, 2024, of this goal, at least 25%"; and

on page 6, by replacing line 5 with the following:

"Program, the Illinois Climate Works Preapprenticeship Program, or the Highway Construction Careers Training Program. For contracts and grant agreements executed on or after January 1, 2024,

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of this goal, at least 50% of the labor hours of each prevailing wage classification performed by apprentices shall be performed by graduates of the Illinois Works Preapprenticeship Program, the Illinois Climate Works Preapprenticeship Program, or the Highway Construction Careers Training Program."; and

on page 8, line 3, by replacing "Failure" with "Intentional failure"; and

on page 9, immediately below line 25, by inserting the following:

"(h) The Department shall maintain a list of graduates of the Illinois Works Preapprenticeship Program for a period of not less than one year after the participant graduates from the Program. The list shall include the name, address, county of residence, phone number, email address, and the self-attested construction and building trade career path preferences of each graduate. This list shall be made available to any contractor or subcontractor, as well as any apprenticeship program approved by and registered with the United States Department of Labor's Bureau of Apprenticeship and Training in alignment with the graduate's self-attested construction and building trade career path preferences."

There being no further amendments, the bill, as amended, was ordered to a third reading.

#### VOTE RECORDED

Senator Rose asked and obtained unanimous consent for the Journal to reflect his intention to have voted in the affirmative on **House Bill No. 3903**, on Friday, May 19, 2023.

Senator Rose asked and obtained unanimous consent for the Journal to reflect his intention to have voted in the affirmative on **House Bill No. 2507**, on Friday, May 19, 2023.

At the hour of 10:06 o'clock p.m., the Chair announced that the Senate stands at ease.

#### AT EASE

At the hour of 10:11 o'clock p.m., the Senate resumed consideration of business.  
Senator Aquino, presiding.

#### REPORT FROM COMMITTEE ON ASSIGNMENTS

Senator Lightford, Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported the following Legislative Measure has been assigned to the indicated Standing Committee of the Senate:

Executive: **House Joint Resolution No. 23.**

Senator Lightford, Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported that the following Legislative Measure has been approved for consideration:

**Senate Resolution No. 331**

The foregoing resolution was placed on the Congratulatory Consent Calendar.

Senator Lightford, Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported that the following Legislative Measure has been approved for consideration:

**Floor Amendment No. 2 to Senate Bill 424**

The foregoing floor amendment was placed on the Secretary's Desk.

Senator Lightford, Chair of the Committee on Assignments, during its May 24, 2023 meeting, reported that the following Legislative Measure has been approved for consideration:

**Floor Amendment No. 2 to House Bill 2296**

The foregoing floor amendment was placed on the Secretary's Desk.

**HOUSE BILL RECALLED**

On motion of Senator Holmes, **House Bill No. 3902** was recalled from the order of third reading to the order of second reading.

Senator Holmes offered the following amendment and moved its adoption:

**AMENDMENT NO. 1 TO HOUSE BILL 3902**

AMENDMENT NO. 1. Amend House Bill 3902 by replacing everything after the enacting clause with the following:

"Section 1. This Act may be referred to as the Drones as First Responders Act.

Section 5. The Freedom from Drone Surveillance Act is amended by changing Sections 5, 15, 20, 25, and 35 and by adding Sections 17, 18, and 45 as follows:

(725 ILCS 167/5)

Sec. 5. Definitions. As used in this Act:

"Authority" means the Illinois Criminal Justice Information Authority.

"Drone" means any aerial vehicle that does not carry a human operator.

"Information" means any evidence, images, sounds, data, or other information gathered by a drone.

"Law enforcement agency" means any agency of this State or a political subdivision of this State which is vested by law with the duty to maintain public order and to enforce criminal laws.

"Parade" means a march, procession, or other similar activity consisting of persons, animals, vehicles, or things, or any combination thereof, upon a public street, sidewalk, alley, or other public place, which requires a street closing or otherwise requires stopping or rerouting vehicular traffic because the parade will not or cannot comply with normal and usual traffic regulations or controls. "Parade" does not include a political protest, march, demonstration, or other assembly protected by the First Amendment.

"Routed event" means a parade, walk, or race that:

(1) is hosted by the State of Illinois or a county, municipality, township, or park district;

(2) is outdoors and open to the public; and

(3) has an estimated attendance of more than 50 people.

"Routed event" does not include any political protest, march, demonstration, or other assembly protected by the First Amendment.

"Special event" means a concert or food festival that:

(1) is hosted by the State of Illinois or a county, municipality, township, or park district;

(2) is outdoors and open to the public; and

(3) has an estimated attendance of:

(i) 150 or more people in a unit of local government with a population that is less than 50,000;

(ii) 250 or more people in a unit of local government with a population that is greater than or equal to 50,000 but less than 100,000;

(iii) 350 or more people in a unit of local government with a population that is greater than or equal to 100,000 but less than 500,000; or

(iv) 500 or more people in a unit of local government with a population that is 500,000 or more.

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"Special event" does not include any political protest, march, demonstration, or other assembly protected by the First Amendment.

(Source: P.A. 98-569, eff. 1-1-14.)

(725 ILCS 167/15)

Sec. 15. Exceptions. This Act does not prohibit the use of a drone by a law enforcement agency:

(1) To counter a high risk of a terrorist attack by a specific individual or organization if the United States Secretary of Homeland Security determines that credible intelligence indicates that there is that risk.

(2) If a law enforcement agency first obtains a search warrant based on probable cause issued under Section 108-3 of the Code of Criminal Procedure of 1963. The warrant must be limited to a period of 45 days, renewable by the judge upon a showing of good cause for subsequent periods of 45 days.

(3) If a law enforcement agency possesses reasonable suspicion that, under particular circumstances, swift action is needed to prevent imminent harm to life, or to forestall the imminent escape of a suspect or the destruction of evidence. The use of a drone under this paragraph (3) is limited to a period of 48 hours. Within 24 hours of the initiation of the use of a drone under this paragraph (3), the chief executive officer of the law enforcement agency must report in writing the use of a drone to the local State's Attorney.

(4) If a law enforcement agency is not undertaking a criminal investigation but is attempting to locate a missing person, engaging in search and rescue operations, or aiding a person who cannot otherwise be safely reached, and is not also undertaking a criminal investigation.

(5) If a law enforcement agency is using a drone solely for crime scene and traffic crash scene photography. Crime scene and traffic crash photography must be conducted in a geographically confined and time-limited manner to document specific occurrences. The use of a drone under this paragraph (5) on private property requires either a search warrant based on probable cause under Section 108-3 of the Code of Criminal Procedure of 1963 or lawful consent to search. The use of a drone under this paragraph (5) on lands, highways, roadways, or areas belonging to this State or political subdivisions of this State does not require a search warrant or consent to search. Any law enforcement agency operating a drone under this paragraph (5) shall make every reasonable attempt to only photograph the crime scene or traffic crash scene and avoid other areas.

(6) If a law enforcement agency is using a drone during a disaster or public health emergency, as defined by Section 4 of the Illinois Emergency Management Agency Act. The use of a drone under this paragraph (6) does not require an official declaration of a disaster or public health emergency prior to use. A law enforcement agency may use a drone under this paragraph (6) to obtain information necessary for the determination of whether or not a disaster or public health emergency should be declared, to monitor weather or emergency conditions, to survey damage, or to otherwise coordinate response and recovery efforts. The use of a drone under this paragraph (6) is permissible during the disaster or public health emergency and during subsequent response and recovery efforts.

(7) To conduct an infrastructure inspection of a designated building or structure at the express request of a local government agency. Any law enforcement agency operating a drone under this paragraph (7) shall make every reasonable attempt to photograph only the building or structure and to avoid other areas.

(8) To demonstrate the capabilities and functionality of a police drone for public relations purposes, provided that no information is collected or recorded by the drone during such demonstration.

(9) In response to Public Safety Answering Point (PSAP) dispatched calls for service, when the sole purpose for using a drone is for one or more first responders to locate victims, to assist with immediate victim health or safety needs, or to coordinate the response of emergency vehicles and personnel to an emergency. As used in this paragraph (9), "Public Safety Answering Point" and "PSAP" have the meaning given to those terms in Section 2 of the Emergency Telephone System Act.

(10) If a law enforcement agency is using a drone at a routed event or special event. The use of a drone under this paragraph (10) requires that:

(A) notice is posted at the event location for at least 24 hours before the event and clearly communicates that drones may be used at the upcoming event for the purpose of real-time monitoring of participant safety;

(B) notice is posted, if practical, at major entry points to the event clearly informing the attendees that a drone may be used for the purpose of real-time monitoring of participant safety; and

(C) the drone is flown in accordance with Federal Aviation Administration safety regulations.

Under this paragraph (10), a law enforcement agency may use the drone:

(i) in advance of an event, before event participants have begun to assemble, for the sole purpose of creating maps and determining appropriate access routes, staging areas, and traffic routes, provided that no personal identifying information is recorded and provided further that no recorded information is used in any criminal prosecution; or

(ii) during the event to proactively support public safety personnel by monitoring the event footprint in real time:

(I) to detect a breach of event space, including a breach by an unauthorized vehicle, an interruption of a parade route, or a breach of an event barricade or fencing;

(II) to evaluate crowd size and density;

(III) to identify activity that could present a public safety issue for the crowd as a whole, including crowd movement;

(IV) to assist in the response of public safety personnel to a real-time public safety incident at the event; and

(V) to assess the traffic and pedestrian flow around the event in real time.

(Source: P.A. 98-569, eff. 1-1-14; 98-831, eff. 1-1-15.)

(725 ILCS 167/17 new)

Sec. 17. Use of facial recognition. A law enforcement agency operating a drone under this Act is prohibited from using, during a flight, onboard facial recognition software that works in conjunction with the drone. A law enforcement agency operating a drone under this Act is prohibited from using any information gathered by a drone with any facial recognition software, unless either (i) the law enforcement agency is using a drone to counter a high risk of a terrorist attack by a specific individual or organization and the United States Secretary of Homeland Security has determined that credible intelligence indicates that there is such a risk or (ii) the law enforcement agency possesses reasonable suspicion that, under particular circumstances, swift action is needed to prevent imminent harm to life or to forestall the imminent escape of a suspect or the destruction of evidence.

(725 ILCS 167/18 new)

Sec. 18. Use of weapons. A law enforcement agency operating a drone under this Act is prohibited from equipping or using on a drone any firearm, weaponized laser, kinetic impact projectile, chemical agent or irritant, or any other lethal or non-lethal weapon.

(725 ILCS 167/20)

Sec. 20. Information retention.

(a) If a law enforcement agency uses a drone under Section 15 of this Act, the agency ~~within 30 days~~ shall destroy all information gathered by the drone within the following timeframes:

(1) All information gathered pursuant to paragraph (1), (2), (3), (4), (5), (6), or (9) of Section 15 shall be destroyed within 30 days after being gathered.

(2) All information gathered pursuant to paragraph (10) of Section 15 shall be destroyed within 24 hours after being gathered.

(3) All information gathered pursuant to paragraph (7) of Section 15 shall be turned over to the requesting local government agency as soon as practicable, and all gathered information shall be destroyed immediately after the information has been turned over.

(b) Notwithstanding subsection (a), ~~except that~~ a supervisor at a law enforcement ~~that~~ agency may retain particular information if:

(1) there is reasonable suspicion that the information contains evidence of criminal activity; ~~or~~

(2) the information is relevant to an ongoing investigation or pending criminal trial;

(3) a supervisor at the agency deems that the information will be used exclusively for training purposes, provided that any such information shall not contain any personally identifiable information; or

(4) the information consists of only flight path data, metadata, or telemetry information of the drone.

(Source: P.A. 98-569, eff. 1-1-14.)

(725 ILCS 167/25)

Sec. 25. Information disclosure.

(a) If a law enforcement agency uses a drone under Section 15 of this Act, the agency shall not disclose any information gathered by the drone, except that a supervisor of that agency may disclose particular information to another governmental government agency; if (1) there is reasonable suspicion that the information contains evidence of criminal activity; or (2) the information is relevant to an ongoing investigation or pending criminal trial.

(b) Records of drone usage, including flight path data, metadata, or telemetry information of specific flights, if available, may be disclosed subject to the Freedom of Information Act and rules adopted under that Act.

(c) A law enforcement agency that uses a drone under Section 15 shall neither sell any information gathered by the drone nor disclose any information gathered by the drone to any person to whom disclosure is not authorized under this Section.

(d) Nothing in this Act prevents the disclosure of information through a court order or subpoena in connection with a criminal proceeding or if the disclosure is in regard to a completed traffic crash investigation.

(Source: P.A. 98-569, eff. 1-1-14.)

(725 ILCS 167/35)

Sec. 35. Reporting.

(a) If a law enforcement agency owns one or more drones, then subsequent to the effective date of this Act, it shall report in writing annually by April 1 to the Authority the number of drones that it owns, the number of times a drone was used pursuant to each paragraph of Section 15, including the date of use, time of use, reason for use, location, whether video was recorded, and whether the video is designated for retention for training purposes. The report shall contain a copy of the agency's latest policy concerning drones as of the most recent April 1.

(b) On July 1 of each year, the Authority shall publish on its publicly available website a concise report that lists every law enforcement agency that owns a drone, and for each of those agencies, the number of drones that it owns, the number of times a drone was used pursuant to each paragraph of Section 15, including the date of use, time of use, reason for use, location, whether video was recorded, whether the video is designated for retention for training purposes. The report shall contain a copy of the agency's latest policy concerning drones as of the most recent April 1.

(c) Each law enforcement agency that uses a drone shall implement and make publicly available on its website the law enforcement agency's policy governing the operation, use, administration, and oversight of its drone program.

(Source: P.A. 98-569, eff. 1-1-14.)

(725 ILCS 167/45 new)

Sec. 45. Policy; violations.

(a) Each law enforcement agency using drones under this Act shall have a policy outlining drone use consistent with this Act. The policy shall include that, if an agency learns of violations of this Act, the agency shall immediately take actions to prevent future violations of the Act through any one or more of the following means: training, discipline, including progressive discipline for repeat violations, or other means that will prevent repeated violations of the Act by law enforcement. If an agency learns of willful and wanton violations of this Act, the agency shall immediately remove the pilot from its drone program and take action to prevent future willful and wanton violations of the Act.

(b) The Attorney General shall have authority to conduct investigations into patterns and practices of violations of this Act. The Attorney General may:

(1) require a law enforcement agency, law enforcement official, or any other person or entity to file a statement or report in writing under oath or otherwise, as to all information the Attorney General may consider necessary;

(2) examine under oath any law enforcement official or any other person alleged to have participated in or with knowledge of the alleged violation; or

(3) issue subpoenas, obtain records, conduct hearings, or take any other actions in aid of any investigation.

If a law enforcement agency, law enforcement official, or other person or entity fails to comply, in whole or in part, with a subpoena or other investigative request issued under paragraph (3) of this subsection, the Attorney General may compel compliance through an action in the circuit court.

(c) Following completion of an investigation under subsection (b), the Attorney General may, upon his or her own information or upon the complaint of any person, maintain an action for declaratory, injunctive, or any other equitable relief in the circuit court against any law enforcement agency, law enforcement official, or other person or entity who violates any provision of this Act. These remedies are in addition to, and not in substitution for, other available remedies, penalties, or disciplinary action.

(d) Upon entry of an adverse judgment under this Act demonstrating a pattern or practice of violations of this Act, a law enforcement agency shall forfeit its ability to use drones under Section 15 of this Act for not less than 6 months for a first adverse judgment and up to one year for a second adverse judgment demonstrating a pattern or practice of violating this Act.

(e) Nothing in this Section is intended to prohibit or limit any other remedy available by law.

Section 97. Severability. The provisions of this Act are severable under Section 1.31 of the Statute on Statutes.

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

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the bill, as amended, was ordered to a third reading.

#### READING BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Holmes, **House Bill No. 3902** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:

YEAS 56; NAY 1.

The following voted in the affirmative:

Anderson	Fowler	Loughran Cappel	Stadelman
Aquino	Gillespie	Martwick	Stoller
Belt	Glowiak Hilton	McClure	Syverson
Bennett	Halpin	McConchie	Tracy
Bryant	Harris, N.	Morrison	Turner, D.
Castro	Harriss, E.	Murphy	Turner, S.
Cervantes	Hastings	Pacione-Zayas	Villa
Chesney	Holmes	Peters	Villanueva
Cunningham	Hunter	Plummer	Villivalam
Curran	Johnson	Porfirio	Wilcox
DeWitte	Jones, E.	Preston	Mr. President
Edly-Allen	Joyce	Rezin	
Faraci	Koehler	Rose	
Feigenholtz	Lewis	Simmons	
Fine	Lightford	Sims	

The following voted in the negative:

Ventura

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

[May 24, 2023]

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

### HOUSE BILL RECALLED

On motion of Senator Fine, **House Bill No. 2296** was recalled from the order of third reading to the order of second reading.

Senator Fine offered the following amendment and moved its adoption:

#### AMENDMENT NO. 2 TO HOUSE BILL 2296

AMENDMENT NO. 2. Amend House Bill 2296, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Department of Insurance Law is amended by adding Section 1405-50 as follows:

(20 ILCS 1405/1405-50 new)

Sec. 1405-50. Health insurance coverage, affordability, and cost transparency annual report.

(a) On or before May 1, 2026, and each May 1 thereafter, the Department of Insurance shall report to the Governor and the General Assembly on health insurance coverage, affordability, and cost trends, including:

(1) medical cost trends by major service category, including prescription drugs;

(2) utilization patterns of services by major service categories;

(3) impact of benefit changes, including essential health benefits and non-essential health benefits;

(4) enrollment trends;

(5) demographic shifts;

(6) geographic factors and variations, including changes in provider availability;

(7) health care quality improvement initiatives;

(8) inflation and other factors impacting this State's economic condition;

(9) the availability of financial assistance and tax credits to pay for health insurance coverage for individuals and small businesses;

(10) trends in out-of-pocket costs for consumers; and

(11) factors contributing to costs that are not otherwise specified in paragraphs (1) through (10)

of this subsection.

(b) This report shall not attribute any information or trend to a specific company and shall not disclose any information otherwise considered confidential or proprietary.

Section 10. The Illinois Insurance Code is amended by changing Section 355 as follows:

(215 ILCS 5/355) (from Ch. 73, par. 967)

Sec. 355. Accident and health ~~policies; provisions, policies Provisions.)~~

(a) As used in this Section:

"Inadequate rate" means a rate:

(1) that is insufficient to sustain projected losses and expenses to which the rate applies; and

(2) the continued use of which endangers the solvency of an insurer using that rate.

"Large employer" has the meaning provided in the Illinois Health Insurance Portability and Accountability Act.

"Plain language" has the meaning provided in the federal Plain Writing Act of 2010 and subsequent guidance documents, including the Federal Plain Language Guidelines.

"Unreasonable rate increase" means a rate increase that the Director determines to be excessive, unjustified, or unfairly discriminatory in accordance with 45 CFR 154.205.

(b) No policy of insurance against loss or damage from the sickness, or from the bodily injury or death of the insured by accident shall be issued or delivered to any person in this State until a copy of the form thereof and of the classification of risks and the premium rates pertaining thereto have been filed with the Director; nor shall it be so issued or delivered until the Director shall have approved such policy pursuant to the provisions of Section 143. If the Director disapproves the policy form, he or she shall make a written decision stating the respects in which such form does not comply with the requirements of law and

shall deliver a copy thereof to the company and it shall be unlawful thereafter for any such company to issue any policy in such form. On and after January 1, 2025, any form filing submitted for large employer group accident and health insurance shall be automatically deemed approved within 90 days of the submission date unless the Director extends by not more than an additional 30 days the period within which the form shall be approved or disapproved by giving written notice to the insurer of such extension before the expiration of the 90 days. Any form in receipt of such an extension shall be automatically deemed approved within 120 days of the submission date. The Director may toll the filing due to a conflict in legal interpretation of federal or State law as long as the tolling is applied uniformly to all applicable forms, written notification is provided to the insurer prior to the tolling, the duration of the tolling is provided within the notice to the insurer, and justification for the tolling is posted to the Department's website. The Director may disapprove the filing if the insurer fails to respond to an objection or request for additional information within the timeframe identified for response. As used in this subsection, "large employer" has the meaning given in Section 5 of the federal Health Insurance Portability and Accountability Act.

(c) For plan year 2026 and thereafter, premium rates for all individual and small group accident and health insurance policies must be filed with the Department for approval. Unreasonable rate increases or inadequate rates shall be modified or disapproved. For any plan year during which the Illinois Health Benefits Exchange operates as a full State-based exchange, the Department shall provide insurers at least 30 days' notice of the deadline to submit rate filings.

(d) For plan year 2025 and thereafter, the Department shall post all insurers' rate filings and summaries on the Department's website 5 business days after the rate filing deadline set by the Department in annual guidance. The rate filings and summaries posted to the Department's website shall exclude information that is proprietary or trade secret information protected under paragraph (g) of subsection (1) of Section 7 of the Freedom of Information Act or confidential or privileged under any applicable insurance law or rule. All summaries shall include a brief justification of any rate increase or decrease requested, including the number of individual members, the medical loss ratio, medical trend, administrative costs, and any other information required by rule. The plain writing summary shall include notification of the public comment period established in subsection (e).

(e) The Department shall open a 30-day public comment period on the rate filings beginning on the date that all of the rate filings are posted on the Department's website. The Department shall post all of the comments received to the Department's website within 5 business days after the comment period ends.

(f) After the close of the public comment period described in subsection (e), the Department, beginning for plan year 2026, shall issue a decision to approve, disapprove, or modify a rate filing within 60 days. Any rate filing or any rates within a filing on which the Director does not issue a decision within 60 days shall automatically be deemed approved. The Director's decision shall take into account the actuarial justifications and public comments. The Department shall notify the insurer of the decision, make the decision available to the public by posting it on the Department's website, and include an explanation of the findings, actuarial justifications, and rationale that are the basis for the decision. Any company whose rate has been modified or disapproved shall be allowed to request a hearing within 10 days after the action taken. The action of the Director in disapproving a rate shall be subject to judicial review under the Administrative Review Law.

(g) If, following the issuance of a decision but before the effective date of the premium rates approved by the decision, an event occurs that materially affects the Director's decision to approve, deny, or modify the rates, the Director may consider supplemental facts or data reasonably related to the event.

(h) The Department shall adopt rules implementing the procedures described in subsections (d) through (g) by March 31, 2024.

(i) Subsection (a) and subsections (c) through (h) of this Section do not apply to grandfathered health plans as defined in 45 CFR 147.140; excepted benefits as defined in 42 U.S.C. 300gg-91; student health insurance coverage as defined in 45 CFR 147.145; the large group market as defined in Section 5 of the Illinois Health Insurance Portability and Accountability Act; or short-term, limited-duration health insurance coverage as defined in Section 5 of the Short-Term, Limited-Duration Health Insurance Coverage Act. For a filing of premium rates or classifications of risk for any of these types of coverage, the Director's initial review period shall not exceed 60 days to issue informal objections to the company that request additional clarification, explanation, substantiating documentation, or correction of concerns identified in the filing before the company implements the premium rates, classifications, or related rate-setting methodologies described in the filing, except that the Director may extend by not more than an additional 30 days the period of initial review by giving written notice to the company of such extension before the expiration of



the initial 60-day period. Nothing in this subsection shall confer authority upon the Director to approve, modify, or disapprove rates where that authority is not provided by other law. Nothing in this subsection shall prohibit the Director from conducting any investigation, examination, hearing, or other formal administrative or enforcement proceeding with respect to a company's rate filing or implementation thereof under applicable law at any time, including after the period of initial review.

(Source: P.A. 79-777.)

Section 15. The Health Maintenance Organization Act is amended by changing Section 4-12 as follows:

(215 ILCS 125/4-12) (from Ch. 111 1/2, par. 1409.5)

Sec. 4-12. Changes in Rate Methodology and Benefits, Material Modifications. A health maintenance organization shall file with the Director, prior to use, a notice of any change in rate methodology, or benefits and of any material modification of any matter or document furnished pursuant to Section 2-1, together with such supporting documents as are necessary to fully explain the change or modification.

(a) Contract modifications described in subsections (c)(5), (c)(6) and (c)(7) of Section 2-1 shall include all form agreements between the organization and enrollees, providers, administrators of services and insurers of health maintenance organizations.

(b) Material transactions or series of transactions other than those described in subsection (a) of this Section, the total annual value of which exceeds the greater of \$100,000 or 5% of net earned subscription revenue for the most current 12-month ~~twelve month~~ period as determined from filed financial statements.

(c) Any agreement between the organization and an insurer shall be subject to the provisions of the laws of this State regarding reinsurance as provided in Article XI of the Illinois Insurance Code. All reinsurance agreements must be filed. Approval of the Director is required for all agreements except the following: individual stop loss, aggregate excess, hospitalization benefits or out-of-area of the participating providers unless 20% or more of the organization's total risk is reinsured, in which case all reinsurance agreements require approval.

(d) In addition to any applicable provisions of this Act, premium rate filings shall be subject to subsections (a) and (c) through (i) of Section 355 of the Illinois Insurance Code.

(Source: P.A. 86-620.)

Section 20. The Limited Health Service Organization Act is amended by changing Section 3006 as follows:

(215 ILCS 130/3006) (from Ch. 73, par. 1503-6)

Sec. 3006. Changes in rate methodology and benefits; material modifications; addition of limited health services.

(a) A limited health service organization shall file with the Director prior to use, a notice of any change in rate methodology, charges or benefits and of any material modification of any matter or document furnished pursuant to Section 2001, together with such supporting documents as are necessary to fully explain the change or modification.

(1) Contract modifications described in paragraphs (5) and (6) of subsection (c) of Section 2001 shall include all agreements between the organization and enrollees, providers, administrators of services and insurers of limited health services; also other material transactions or series of transactions, the total annual value of which exceeds the greater of \$100,000 or 5% of net earned subscription revenue for the most current 12 month period as determined from filed financial statements.

(2) Contract modification for reinsurance. Any agreement between the organization and an insurer shall be subject to the provisions of Article XI of the Illinois Insurance Code, as now or hereafter amended. All reinsurance agreements must be filed with the Director. Approval of the Director in required agreements must be filed. Approval of the director is required for all agreements except individual stop loss, aggregate excess, hospitalization benefits or out-of-area of the participating providers, unless 20% or more of the organization's total risk is reinsured, in which case all reinsurance agreements shall require approval.

(b) If a limited health service organization desires to add one or more additional limited health services, it shall file a notice with the Director and, at the same time, submit the information required by Section 2001 if different from that filed with the prepaid limited health service organization's application.

Issuance of such an amended certificate of authority shall be subject to the conditions of Section 2002 of this Act.

(c) In addition to any applicable provisions of this Act, premium rate filings shall be subject to subsection (i) of Section 355 of the Illinois Insurance Code. (Source: P.A. 86-600.)"

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the bill, as amended, was ordered to a third reading.

### READING BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Fine, **House Bill No. 2296** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:

YEAS 38; NAYS 19.

The following voted in the affirmative:

Aquino	Glowiak Hilton	Lightford	Sims
Belt	Halpin	Loughran Cappel	Stadelman
Castro	Harris, N.	Martwick	Turner, D.
Cervantes	Hastings	Morrison	Ventura
Cunningham	Holmes	Murphy	Villa
Edly-Allen	Hunter	Pacione-Zayas	Villanueva
Faraci	Johnson	Peters	Villivalam
Feigenholtz	Jones, E.	Porfirio	Mr. President
Fine	Joyce	Preston	
Gillespie	Koehler	Simmons	

The following voted in the negative:

Anderson	DeWitte	McConchie	Syverson
Bennett	Fowler	Plummer	Tracy
Bryant	Harriss, E.	Rezin	Turner, S.
Chesney	Lewis	Rose	Wilcox
Curran	McClure	Stoller	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

### HOUSE BILL RECALLED

On motion of Senator N. Harris, **House Bill No. 3857** was recalled from the order of third reading to the order of second reading.

Senator N. Harris offered the following amendment and moved its adoption:

#### AMENDMENT NO. 1 TO HOUSE BILL 3857

AMENDMENT NO. 1. Amend House Bill 3857 by replacing everything after the enacting clause with the following:

[May 24, 2023]

"Section 5. The Use Tax Act is amended by changing Sections 3-10 and 9 as follows:  
(35 ILCS 105/3-10)

Sec. 3-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of either the selling price or the fair market value, if any, of the tangible personal property. In all cases where property functionally used or consumed is the same as the property that was purchased at retail, then the tax is imposed on the selling price of the property. In all cases where property functionally used or consumed is a by-product or waste product that has been refined, manufactured, or produced from property purchased at retail, then the tax is imposed on the lower of the fair market value, if any, of the specific property so used in this State or on the selling price of the property purchased at retail. For purposes of this Section "fair market value" means the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. The fair market value shall be established by Illinois sales by the taxpayer of the same property as that functionally used or consumed, or if there are no such sales by the taxpayer, then comparable sales or purchases of property of like kind and character in Illinois.

Beginning on July 1, 2000 and through December 31, 2000, with respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

Beginning on August 6, 2010 through August 15, 2010, and beginning again on August 5, 2022 through August 14, 2022, with respect to sales tax holiday items as defined in Section 3-6 of this Act, the tax is imposed at the rate of 1.25%.

With respect to gasohol, the tax imposed by this Act applies to (i) 70% of the proceeds of sales made on or after January 1, 1990, and before July 1, 2003, (ii) 80% of the proceeds of sales made on or after July 1, 2003 and on or before July 1, 2017, and (iii) 100% of the proceeds of sales made thereafter. If, at any time, however, the tax under this Act on sales of gasohol is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of gasohol made during that time.

With respect to majority blended ethanol fuel, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2023 but applies to 100% of the proceeds of sales made thereafter.

With respect to biodiesel blends with no less than 1% and no more than 10% biodiesel, the tax imposed by this Act applies to (i) 80% of the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 and (ii) 100% of the proceeds of sales made after December 31, 2018 and before January 1, 2024. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1. If, at any time, however, the tax under this Act on sales of biodiesel blends with no less than 1% and no more than 10% biodiesel is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel made during that time.

With respect to biodiesel and biodiesel blends with more than 10% but no more than 99% biodiesel, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2023. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1.

Until July 1, 2022 and beginning again on July 1, 2023, with respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption), the tax is imposed at the rate of 1%. Beginning on July 1, 2022 and until July 1, 2023, with respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption), the tax is imposed at the rate of 0%.

With respect to prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, blood sugar testing materials, syringes, and needles used by human diabetics, the tax is imposed at the rate of 1%. For the purposes of this Section, until September 1, 2009: the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including, but not limited to, soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed

bottle, can, carton, or container, regardless of size; but "soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "soft drinks" means non-alcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does ~~do~~ not include beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume.

Until August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine. Beginning August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks, candy, and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "food for human consumption that is to be consumed off the premises where it is sold" does not include candy. For purposes of this Section, "candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" does not include any preparation that contains flour or requires refrigeration.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "nonprescription medicines and drugs" does not include grooming and hygiene products. For purposes of this Section, "grooming and hygiene products" includes, but is not limited to, soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, unless those products are available by prescription only, regardless of whether the products meet the definition of "over-the-counter-drugs". For the purposes of this paragraph, "over-the-counter-drug" means a drug for human use that contains a label that identifies the product as a drug as required by 21 CFR ~~C.F.R.~~ § 201.66. The "over-the-counter-drug" label includes:

(A) ~~a~~ A "Drug Facts" panel; or

(B) ~~a~~ A statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

Beginning on January 1, 2014 (the effective date of Public Act 98-122) ~~this amendatory Act of the 98th General Assembly~~, "prescription and nonprescription medicines and drugs" includes medical cannabis purchased from a registered dispensing organization under the Compassionate Use of Medical Cannabis Program Act.

As used in this Section, "adult use cannabis" means cannabis subject to tax under the Cannabis Cultivation Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and does not include cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act.

If the property that is purchased at retail from a retailer is acquired outside Illinois and used outside Illinois before being brought to Illinois for use here and is taxable under this Act, the "selling price" on which the tax is computed shall be reduced by an amount that represents a reasonable allowance for depreciation for the period of prior out-of-state use.

Beginning on January 1, 2024, in addition to the 6.25% general rate of tax imposed under this Act, a tax of 3% is imposed on the selling price of ground-based sparklers that are excluded from the definition of "fireworks" set forth in Section 2 of the Fireworks Regulation Act of Illinois.

(Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19; 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-5, eff. 4-19-22; 102-700, Article 60, Section 60-15, eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22; revised 5-27-22.)

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

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

6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A retailer need not remit that part of any tax collected by him to the extent that he is required to remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

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

Except as provided in this Section, on or before the twentieth day of each calendar month, such retailer shall file a return for the preceding calendar month. Such return shall be filed on forms prescribed by the Department and shall furnish such information as the Department may reasonably require. The return shall include the gross receipts on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) which were received during the preceding calendar month, quarter, or year, as appropriate, and upon which tax would have been due but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The return shall also include the amount of tax that would have been due on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~.

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

Each retailer required or authorized to collect the tax imposed by this Act on aviation fuel sold at retail in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

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

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

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

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

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was \$20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the

preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 1.25% in Public Act 102-700 this amendatory Act of the 102nd General Assembly on sales tax holiday items had not occurred. For quarter monthly payments due on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 1.25% in Public Act 102-700 this amendatory Act of the 102nd General Assembly on sales tax holiday items had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 this amendatory Act of the 102nd General Assembly on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 this amendatory Act of the 102nd General Assembly had not occurred. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the

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

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

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

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

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

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if



that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

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

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

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

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

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

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

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

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable retailers, who are required to file returns hereunder and also

under the Retailers' Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

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

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

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

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury, 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property, other than (i) tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuels Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. If, in any month, the tax on sales tax holiday items, as defined in Section 3-6, is imposed at the rate of 1.25%, then the Department shall pay 100% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the State and Local Sales Tax Reform Fund.

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

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

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

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

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

Beginning on January 1, 2024, each month the Department shall pay into the Fireman's Annuity and Benefit Fund and the Firefighters' Pension Investment Fund, cumulatively, 50% of the net revenue realized for the preceding month from the 3% tax on the selling price of ground-based sparklers. The Board of Trustees of the Firemen's Annuity and Benefit Fund and the Board of Trustees of the Firefighters' Pension Investment Fund shall each annually certify to the Department the average total number of participants in their respective funds for the immediately preceding calendar year. The certifications for the 2024 calendar year shall be provided as soon as possible after the effective date of this amendatory Act of the 103rd General Assembly, and the certifications for the 2025 calendar year and each calendar year thereafter shall be provided by January 15 of the calendar year for which the certification is made. Each of those funds shall receive a portion of the total net revenue required to be deposited into those funds equal to the particular fund's proportionate share of the total number of participants in both funds. The Department shall pay the remaining 50% of the net revenue realized for the preceding month from the 3% tax on the selling price of ground-based sparklers into the General Revenue Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000
and	
each fiscal year	
thereafter that bonds	
are outstanding under	
Section 13.2 of the	
Metropolitan Pier and	

[May 24, 2023]

Exposition Authority Act,  
but not after fiscal year 2060.

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

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic

build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000
2032	\$320,100,000
2033	\$331,200,000
2034	\$341,200,000
2035	\$351,400,000
2036	\$361,900,000
2037	\$372,800,000
2038	\$384,000,000
2039	\$395,500,000
2040	\$407,400,000
2041	\$419,600,000
2042	\$432,200,000
2043	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of this Act.

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

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

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

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

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

(Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15, eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22; 102-1019, eff. 1-1-23; revised 12-13-22.)

Section 10. The Service Use Tax Act is amended by changing Sections 3-10 and 9 as follows:  
(35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

Sec. 3-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of the selling price of tangible personal property transferred as an incident to the sale of service, but, for the purpose of computing this tax, in no event shall the selling price be less than the cost price of the property to the serviceman.

Beginning on July 1, 2000 and through December 31, 2000, with respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

With respect to gasohol, as defined in the Use Tax Act, the tax imposed by this Act applies to (i) 70% of the selling price of property transferred as an incident to the sale of service on or after January 1, 1990, and before July 1, 2003, (ii) 80% of the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before July 1, 2017, and (iii) 100% of the selling price thereafter. If, at any time, however, the tax under this Act on sales of gasohol, as defined in the Use Tax Act, is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of gasohol made during that time.

With respect to majority blended ethanol fuel, as defined in the Use Tax Act, the tax imposed by this Act does not apply to the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before December 31, 2023 but applies to 100% of the selling price thereafter.

With respect to biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel, the tax imposed by this Act applies to (i) 80% of the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before December 31, 2018 and (ii) 100% of the proceeds of the selling price after December 31, 2018 and before January 1, 2024. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1 of the Use Tax Act. If, at any time, however, the tax under this Act on sales of biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel made during that time.

With respect to biodiesel, as defined in the Use Tax Act, and biodiesel blends, as defined in the Use Tax Act, with more than 10% but no more than 99% biodiesel, the tax imposed by this Act does not apply to the proceeds of the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before December 31, 2023. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1 of the Use Tax Act.

At the election of any registered serviceman made for each fiscal year, sales of service in which the aggregate annual cost price of tangible personal property transferred as an incident to the sales of service is less than 35%, or 75% in the case of servicemen transferring prescription drugs or servicemen engaged in graphic arts production, of the aggregate annual total gross receipts from all sales of service, the tax imposed by this Act shall be based on the serviceman's cost price of the tangible personal property transferred as an incident to the sale of those services.

Until July 1, 2022 and beginning again on July 1, 2023, the tax shall be imposed at the rate of 1% on food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Occupation Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act. Until July 1, 2022 and beginning again on July 1, 2023, the tax shall also be imposed at the rate of 1% on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption and is not otherwise included in this paragraph).

Beginning on July 1, 2022 and until July 1, 2023, the tax shall be imposed at the rate of 0% on food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Occupation Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act. Beginning on July 1, 2022 and until July 1, 2023, the tax shall also be imposed at the rate of 0% on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption and is not otherwise included in this paragraph).

The tax shall also be imposed at the rate of 1% on prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, blood sugar testing materials, syringes, and needles used by human diabetics. For the purposes of this Section, until September 1, 2009: the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including, but not limited to, soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size; but "soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "soft drinks" means non-alcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" ~~does~~ does not include beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume.

Until August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine. Beginning August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks, candy, and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "food for human consumption that is to be consumed off the premises where it is sold" does not include candy. For purposes of this Section, "candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" does not include any preparation that contains flour or requires refrigeration.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "nonprescription medicines and drugs" does not include grooming and hygiene products. For purposes of this Section, "grooming and hygiene products" includes, but is not limited to, soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, unless those products are available by prescription only, regardless of whether the products meet the definition of "over-the-counter-drugs". For the purposes of this paragraph, "over-the-counter-drug" means a drug for human use that contains a label that identifies the product as a drug as required by 21 CFR ~~C.F.R.~~ § 201.66. The "over-the-counter-drug" label includes:

[May 24, 2023]



(A) a ~~A~~ "Drug Facts" panel; or

(B) a ~~A~~ statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

Beginning on January 1, 2014 (the effective date of Public Act 98-122), "prescription and nonprescription medicines and drugs" includes medical cannabis purchased from a registered dispensing organization under the Compassionate Use of Medical Cannabis Program Act.

As used in this Section, "adult use cannabis" means cannabis subject to tax under the Cannabis Cultivation Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and does not include cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act.

Beginning on January 1, 2024, in addition to the 6.25% general rate of tax imposed under this Act, a tax of 3% is imposed on the selling price of ground-based sparklers that are excluded from the definition of "fireworks" set forth in Section 2 of the Fireworks Regulation Act of Illinois.

If the property that is acquired from a serviceman is acquired outside Illinois and used outside Illinois before being brought to Illinois for use here and is taxable under this Act, the "selling price" on which the tax is computed shall be reduced by an amount that represents a reasonable allowance for depreciation for the period of prior out-of-state use.

(Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19; 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article 20, Section 20-10, eff. 4-19-22; 102-700, Article 60, Section 60-20, eff. 4-19-22; revised 6-1-22.)

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

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. When determining the discount allowed under this Section, servicemen shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A serviceman need not remit that part of any tax collected by him to the extent that he is required to pay and does pay the tax imposed by the Service Occupation Tax Act with respect to his sale of service involving the incidental transfer by him of the same property.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable Rules and Regulations to be promulgated by the Department. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. The return shall include the gross receipts which were received during the preceding calendar month or quarter on the following items upon which tax would have been due but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly: (i) food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption); and (ii) food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Occupation Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act. The return shall also include the amount of tax that would have been due on the items listed in the previous sentence but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly.

On and after January 1, 2018, with respect to servicemen whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

Each serviceman required or authorized to collect the tax imposed by this Act on aviation fuel transferred as an incident of a sale of service in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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

Notwithstanding any other provision of this Act to the contrary, servicemen subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

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

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

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

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

Beginning January 1, 1990, each month the Department shall pay into the State and Local Tax Reform Fund, a special fund in the State Treasury, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property, other than (i) tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

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

Beginning on January 1, 2024, each month the Department shall pay into the Fireman's Annuity and Benefit Fund and the Firefighters' Pension Investment Fund, cumulatively, 50% of the net revenue realized for the preceding month from the 3% tax on the selling price of ground-based sparklers. The Board of Trustees of the Firemen's Annuity and Benefit Fund and the Board of Trustees of the Firefighters' Pension Investment Fund shall each annually certify to the Department the average total number of participants in their respective funds for the immediately preceding calendar year. The certifications for the 2024 calendar year shall be provided as soon as possible after the effective date of this amendatory Act of the 103rd General Assembly, and the certifications for the 2025 calendar year and each calendar year thereafter shall be provided by January 15 of the calendar year for which the certification is made. Each of those funds shall receive a portion of the total net revenue required to be deposited into those funds equal to the particular fund's proportionate share of the total number of participants in both funds. The Department shall pay the remaining 50% of the net revenue realized for the preceding month from the 3% tax on the selling price of ground-based sparklers into the General Revenue Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000

2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000
and	

each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

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

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

[May 24, 2023]

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year .....	Total Deposit
2024 .....	\$200,000,000
2025 .....	\$206,000,000
2026 .....	\$212,200,000
2027 .....	\$218,500,000
2028 .....	\$225,100,000
2029 .....	\$288,700,000
2030 .....	\$298,900,000
2031 .....	\$309,300,000
2032 .....	\$320,100,000
2033 .....	\$331,200,000
2034 .....	\$341,200,000
2035 .....	\$351,400,000
2036 .....	\$361,900,000
2037 .....	\$372,800,000
2038 .....	\$384,000,000
2039 .....	\$395,500,000
2040 .....	\$407,400,000
2041 .....	\$419,600,000
2042 .....	\$432,200,000
2043 .....	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the

Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability. (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

Section 15. The Service Occupation Tax Act is amended by changing Sections 3-10 and 9 as follows: (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

Sec. 3-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of the "selling price", as defined in Section 2 of the Service Use Tax Act, of the tangible personal property. For the purpose of computing this tax, in no event shall the "selling price" be less than the cost price to the serviceman of the tangible personal property transferred. The selling price of each item of tangible personal property transferred as an incident of a sale of service may be shown as a distinct and separate item on the serviceman's billing to the service customer. If the selling price is not so shown, the selling price of the tangible personal property is deemed to be 50% of the serviceman's entire billing to the service customer. When, however, a serviceman contracts to design, develop, and produce special order machinery or equipment, the tax imposed by this Act shall be based on the serviceman's cost price of the tangible personal property transferred incident to the completion of the contract.

Beginning on July 1, 2000 and through December 31, 2000, with respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

With respect to gasohol, as defined in the Use Tax Act, the tax imposed by this Act shall apply to (i) 70% of the cost price of property transferred as an incident to the sale of service on or after January 1, 1990, and before July 1, 2003, (ii) 80% of the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before July 1, 2017, and (iii) 100% of the cost price thereafter. If, at any time, however, the tax under this Act on sales of gasohol, as defined in the Use Tax Act, is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of gasohol made during that time.

With respect to majority blended ethanol fuel, as defined in the Use Tax Act, the tax imposed by this Act does not apply to the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before December 31, 2023 but applies to 100% of the selling price thereafter.

With respect to biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel, the tax imposed by this Act applies to (i) 80% of the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before December 31, 2018 and (ii) 100% of the proceeds of the selling price after December 31, 2018 and before January 1, 2024. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1 of the Use Tax Act. If, at any time, however, the tax under this Act on sales of biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel made during that time.

With respect to biodiesel, as defined in the Use Tax Act, and biodiesel blends, as defined in the Use Tax Act, with more than 10% but no more than 99% biodiesel material, the tax imposed by this Act does not



apply to the proceeds of the selling price of property transferred as an incident to the sale of service on or after July 1, 2003 and on or before December 31, 2023. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1 of the Use Tax Act.

At the election of any registered serviceman made for each fiscal year, sales of service in which the aggregate annual cost price of tangible personal property transferred as an incident to the sales of service is less than 35%, or 75% in the case of servicemen transferring prescription drugs or servicemen engaged in graphic arts production, of the aggregate annual total gross receipts from all sales of service, the tax imposed by this Act shall be based on the serviceman's cost price of the tangible personal property transferred incident to the sale of those services.

Until July 1, 2022 and beginning again on July 1, 2023, the tax shall be imposed at the rate of 1% on food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Use Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act. Until July 1, 2022 and beginning again on July 1, 2023, the tax shall also be imposed at the rate of 1% on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption and is not otherwise included in this paragraph).

Beginning on July 1, 2022 and until July 1, 2023, the tax shall be imposed at the rate of 0% on food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Use Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act. Beginning July 1, 2022 and until July 1, 2023, the tax shall also be imposed at the rate of 0% on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption and is not otherwise included in this paragraph).

The tax shall also be imposed at the rate of 1% on prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, blood sugar testing materials, syringes, and needles used by human diabetics. For the purposes of this Section, until September 1, 2009: the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including, but not limited to, soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed can, carton, or container, regardless of size; but "soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "soft drinks" means non-alcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does ~~doe~~ not include beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume.

Until August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine. Beginning August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks, candy, and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "food for human consumption that is to be consumed off the premises where it is sold" does not include candy. For purposes of this Section, "candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in

combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" does not include any preparation that contains flour or requires refrigeration.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "nonprescription medicines and drugs" does not include grooming and hygiene products. For purposes of this Section, "grooming and hygiene products" includes, but is not limited to, soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, unless those products are available by prescription only, regardless of whether the products meet the definition of "over-the-counter-drugs". For the purposes of this paragraph, "over-the-counter-drug" means a drug for human use that contains a label that identifies the product as a drug as required by 21 ~~CFR~~ C.F.R. § 201.66. The "over-the-counter-drug" label includes:

(A) ~~a~~ A "Drug Facts" panel; or

(B) ~~a~~ A statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

Beginning on January 1, 2014 (the effective date of Public Act 98-122), "prescription and nonprescription medicines and drugs" includes medical cannabis purchased from a registered dispensing organization under the Compassionate Use of Medical Cannabis Program Act.

As used in this Section, "adult use cannabis" means cannabis subject to tax under the Cannabis Cultivation Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and does not include cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act.

Beginning on January 1, 2024, in addition to the 6.25% general rate of tax imposed under this Act, a tax of 3% is imposed on the selling price of ground-based sparklers that are excluded from the definition of "fireworks" set forth in Section 2 of the Fireworks Regulation Act of Illinois.

(Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19; 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article 20, Section 20-15, eff. 4-19-22; 102-700, Article 60, Section 60-25, eff. 4-19-22; revised 6-1-22.)

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

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax at the time when he is required to file his return for the period during which such tax was collectible, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. When determining the discount allowed under this Section, servicemen shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

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

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable rules and regulations to be promulgated by the Department of Revenue. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. The return shall include the gross receipts which were received during the preceding calendar month or quarter on the following items upon which tax would have been due but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly: (i) food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption); and (ii) food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Use Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit

issued pursuant to the Life Care Facilities Act. The return shall also include the amount of tax that would have been due on the items listed in the previous sentence but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly.

On and after January 1, 2018, with respect to servicemen whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

Each serviceman required or authorized to collect the tax herein imposed on aviation fuel acquired as an incident to the purchase of a service in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen transferring aviation fuel incident to sales of service shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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

Notwithstanding any other provision of this Act to the contrary, servicemen subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

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

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

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

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund the revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the revenue realized for the preceding month from the 6.25% general rate on sales of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

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

Beginning on January 1, 2024, each month the Department shall pay into the Fireman's Annuity and Benefit Fund and the Firefighters' Pension Investment Fund, cumulatively, 50% of the net revenue realized for the preceding month from the 3% tax on the selling price of ground-based sparklers. The Board of Trustees of the Firemen's Annuity and Benefit Fund and the Board of Trustees of the Firefighters' Pension Investment Fund shall each annually certify to the Department the average total number of participants in their respective funds for the immediately preceding calendar year. The certifications for the 2024 calendar year shall be provided as soon as possible after the effective date of this amendatory Act of the 103rd General Assembly, and the certifications for the 2025 calendar year and each calendar year thereafter shall be provided by January 15 of the calendar year for which the certification is made. Each of those funds shall receive a portion of the total net revenue required to be deposited into those funds equal to the particular fund's proportionate share of the total number of participants in both funds. The Department shall pay the remaining 50% of the net revenue realized for the preceding month from the 3% tax on the selling price of ground-based sparklers into the General Revenue Fund.

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

Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000

2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000

and  
each fiscal year  
thereafter that bonds  
are outstanding under  
Section 13.2 of the  
Metropolitan Pier and  
Exposition Authority Act,  
but not after fiscal year 2060.

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

Subject to payment of amounts into the Capital Projects Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a

25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year .....	Total Deposit
2024 .....	\$200,000,000
2025 .....	\$206,000,000
2026 .....	\$212,200,000
2027 .....	\$218,500,000
2028 .....	\$225,100,000
2029 .....	\$288,700,000
2030 .....	\$298,900,000
2031 .....	\$309,300,000
2032 .....	\$320,100,000
2033 .....	\$331,200,000
2034 .....	\$341,200,000
2035 .....	\$351,400,000
2036 .....	\$361,900,000
2037 .....	\$372,800,000
2038 .....	\$384,000,000
2039 .....	\$395,500,000
2040 .....	\$407,400,000
2041 .....	\$419,600,000
2042 .....	\$432,200,000
2043 .....	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place



Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

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

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

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

(Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

Section 20. The Retailers' Occupation Tax Act is amended by changing Sections 2-10 and 3 as follows:

(35 ILCS 120/2-10)

Sec. 2-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of gross receipts from sales of tangible personal property made in the course of business.

Beginning on July 1, 2000 and through December 31, 2000, with respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

Beginning on August 6, 2010 through August 15, 2010, and beginning again on August 5, 2022 through August 14, 2022, with respect to sales tax holiday items as defined in Section 2-8 of this Act, the tax is imposed at the rate of 1.25%.

Within 14 days after July 1, 2000 (the effective date of Public Act 91-872) ~~this amendatory Act of the 91st General Assembly~~, each retailer of motor fuel and gasohol shall cause the following notice to be posted in a prominently visible place on each retail dispensing device that is used to dispense motor fuel or gasohol in the State of Illinois: "As of July 1, 2000, the State of Illinois has eliminated the State's share of sales tax on motor fuel and gasohol through December 31, 2000. The price on this pump should reflect the elimination of the tax." The notice shall be printed in bold print on a sign that is no smaller than 4 inches by 8 inches. The sign shall be clearly visible to customers. Any retailer who fails to post or maintain a required sign through December 31, 2000 is guilty of a petty offense for which the fine shall be \$500 per day per each retail premises where a violation occurs.

With respect to gasohol, as defined in the Use Tax Act, the tax imposed by this Act applies to (i) 70% of the proceeds of sales made on or after January 1, 1990, and before July 1, 2003, (ii) 80% of the proceeds of sales made on or after July 1, 2003 and on or before July 1, 2017, and (iii) 100% of the proceeds of sales made thereafter. If, at any time, however, the tax under this Act on sales of gasohol, as defined in the Use Tax Act, is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of gasohol made during that time.

With respect to majority blended ethanol fuel, as defined in the Use Tax Act, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2023 but applies to 100% of the proceeds of sales made thereafter.

With respect to biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel, the tax imposed by this Act applies to (i) 80% of the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 and (ii) 100% of the proceeds of sales made after December 31, 2018 and before January 1, 2024. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1 of the Use Tax Act. If, at any time, however, the tax under this Act on sales of biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel made during that time.

[May 24, 2023]

With respect to biodiesel, as defined in the Use Tax Act, and biodiesel blends, as defined in the Use Tax Act, with more than 10% but no more than 99% biodiesel, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2023. On and after January 1, 2024 and on or before December 31, 2030, the taxation of biodiesel, renewable diesel, and biodiesel blends shall be as provided in Section 3-5.1 of the Use Tax Act.

Until July 1, 2022 and beginning again on July 1, 2023, with respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption), the tax is imposed at the rate of 1%. Beginning July 1, 2022 and until July 1, 2023, with respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption), the tax is imposed at the rate of 0%.

With respect to prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, blood sugar testing materials, syringes, and needles used by human diabetics, the tax is imposed at the rate of 1%. For the purposes of this Section, until September 1, 2009: the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including, but not limited to, soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size; but "soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "soft drinks" means non-alcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" ~~does~~ does not include beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume.

Until August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine. Beginning August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks, candy, and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "food for human consumption that is to be consumed off the premises where it is sold" does not include candy. For purposes of this Section, "candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" does not include any preparation that contains flour or requires refrigeration.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "nonprescription medicines and drugs" does not include grooming and hygiene products. For purposes of this Section, "grooming and hygiene products" includes, but is not limited to, soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, unless those products are available by prescription only, regardless of whether the products meet the definition of "over-the-counter-drugs". For the purposes of this paragraph, "over-the-counter-drug" means a drug for human use that contains a label that identifies the product as a drug as required by 21 ~~CFR~~ ~~C.F.R.~~ § 201.66. The "over-the-counter-drug" label includes:

- (A) ~~a~~ ~~A~~ "Drug Facts" panel; or
- (B) ~~a~~ ~~A~~ statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

Beginning on January 1, 2014 (the effective date of Public Act 98-122) ~~this amendatory Act of the 98th General Assembly~~, "prescription and nonprescription medicines and drugs" includes medical cannabis purchased from a registered dispensing organization under the Compassionate Use of Medical Cannabis Program Act.

As used in this Section, "adult use cannabis" means cannabis subject to tax under the Cannabis Cultivation Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and does not include cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act.

Beginning on January 1, 2024, in addition to the 6.25% general rate of tax imposed under this Act, a tax of 3% is imposed on the gross receipts from sales of ground-based sparklers that are excluded from the definition of "fireworks" set forth in Section 2 of the Fireworks Regulation Act of Illinois.

(Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19; 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-20, eff. 4-19-22; 102-700, Article 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section 65-10, eff. 4-19-22; revised 6-1-22.)

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

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

1. The name of the seller;

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

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

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

5. Deductions allowed by law;

6. Gross receipts which were received by him during the preceding calendar month or quarter and upon the basis of which the tax is imposed, including gross receipts on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) which were received during the preceding calendar month or quarter and upon which tax would have been due but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~;

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

8. The amount of tax due, including the amount of tax that would have been due on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~;

9. The signature of the taxpayer; and

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

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use

Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchase Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

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

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due; and
6. Such other reasonable information as the Department may require.

Every person engaged in the business of selling aviation fuel at retail in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers selling aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably required by the Department. A distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to each retailer listed on the monthly statement a report containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10th day of the month for the preceding month during which the transaction occurred. The distributor, importing distributor, or manufacturer shall notify the retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the sales information. If the retailer is unable to receive the sales information by electronic means, the distributor, importing distributor, or manufacturer shall furnish the sales information by personal delivery or by mail. For purposes of this paragraph, the term "electronic means" includes, but is not limited to, the use of a secure Internet website, e-mail, or facsimile.

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

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, except as otherwise provided in this Section, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

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

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

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

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

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a use tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal

property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

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

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

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

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

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

Except as provided in this Section, the retailer filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. On and after January 1, 2021, a certified service provider, as defined in the Leveling the Playing Field for Illinois Retail Act, filing the return under this Section on behalf of a remote retailer shall, at the time of such return, pay to the Department the amount of tax imposed by this Act less a discount of 1.75%. A remote retailer using a certified service provider to file a return on its behalf, as provided in the Leveling the Playing Field for Illinois Retail Act, is not eligible for the discount. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 2.1% or 1.75% discount is computed. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make



payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 this amendatory Act of the 102nd General Assembly on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 this amendatory Act of the 102nd General Assembly had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 1.25% in Public Act 102-700 this amendatory Act of the 102nd General Assembly on sales tax holiday items had not occurred. For quarter monthly payments due on

or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 1.25% in Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on sales tax holiday items had not occurred. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

The provisions of this paragraph apply before October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of \$25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to September 1, 1985 (the effective date of Public Act 84-221), each payment shall be in an amount not less than 22.5% of the taxpayer's actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is \$25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

The provisions of this paragraph apply on and after October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes that average in excess of \$20,000 per month during the preceding 4 complete calendar quarters shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which the liability is incurred. Each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of the quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until the taxpayer's average monthly prepaid tax collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarters is less than \$20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

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

Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

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

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund, a special fund in the State treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund, a special fund in the State treasury which is hereby created, 4% of the net revenue realized for the preceding month from the 6.25% general rate other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. If, in any month, the tax on sales tax holiday items, as defined in Section 2-8, is imposed at the rate of 1.25%, then the Department shall pay 20% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the County and Mass Transit District Fund.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. If, in any month, the tax on sales tax holiday items, as defined in Section 2-8, is imposed at the rate of 1.25%, then the Department shall pay 80% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the Local Government Tax Fund.

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

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

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

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

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

Beginning on January 1, 2024, each month the Department shall pay into the Fireman's Annuity and Benefit Fund and the Firefighters' Pension Investment Fund, cumulatively, 50% of the net revenue realized for the preceding month from the 3% tax on the gross receipts from sales of ground-based sparklers. The Board of Trustees of the Firemen's Annuity and Benefit Fund and the Board of Trustees of the Firefighters' Pension Investment Fund shall each annually certify to the Department the average total number of participants in their respective funds for the immediately preceding calendar year. The certifications for the 2024 calendar year shall be provided as soon as possible after the effective date of this amendatory Act of the 103rd General Assembly, and the certifications for the 2025 calendar year and each calendar year thereafter shall be provided by January 15 of the calendar year for which the certification is made. Each of those funds shall receive a portion of the total net revenue required to be deposited into those funds equal to the particular fund's proportionate share of the total number of participants in both funds. The Department shall pay the remaining 50% of the net revenue realized for the preceding month from the 3% tax on the gross receipts from sales of ground-based sparklers into the General Revenue Fund.

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

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the

last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000

2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000
and	
each fiscal year	
thereafter that bonds	
are outstanding under	
Section 13.2 of the	
Metropolitan Pier and	
Exposition Authority Act,	
but not after fiscal year 2060.	

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

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and

Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year .....	Total Deposit
2024 .....	\$200,000,000
2025 .....	\$206,000,000
2026 .....	\$212,200,000
2027 .....	\$218,500,000
2028 .....	\$225,100,000
2029 .....	\$288,700,000
2030 .....	\$298,900,000
2031 .....	\$309,300,000
2032 .....	\$320,100,000
2033 .....	\$331,200,000
2034 .....	\$341,200,000
2035 .....	\$351,400,000
2036 .....	\$361,900,000
2037 .....	\$372,800,000
2038 .....	\$384,000,000
2039 .....	\$395,500,000
2040 .....	\$407,400,000
2041 .....	\$419,600,000
2042 .....	\$432,200,000
2043 .....	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to

represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

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

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

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

Any person who promotes, organizes, provides retail selling space for concessionaires or other types of sellers at the Illinois State Fair, DuQuoin State Fair, county fairs, local fairs, art shows, flea markets and similar exhibitions or events, including any transient merchant as defined by Section 2 of the Transient Merchant Act of 1987, is required to file a report with the Department providing the name of the merchant's business, the name of the person or persons engaged in merchant's business, the permanent address and



Illinois Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section commits a business offense and is subject to a fine not to exceed \$250.

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

(Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff. 1-1-23; revised 12-13-22.)

Section 25. The Fireworks Regulation Act of Illinois is amended by changing Section 2 and by adding Section 3.6 as follows:

(425 ILCS 30/2) (from Ch. 127 1/2, par. 102)

Sec. 2. The following words and phrases, when used in this Act, shall for the purpose of this Act have the following definition and meaning:

(a) The term fireworks shall mean and include any explosive composition or any substance or combination of substances, or article prepared for the purpose of producing a visible or audible effect of a temporary exhibitional nature by explosion, combustion, deflagration or detonation, and shall include blank cartridges, toy cannons in which explosives are used, the type of balloons which require fire underneath to propel the same, firecrackers, torpedoes, sky rockets, Roman candles, bombs or other fireworks of like construction and any fireworks containing any explosive compound; or any tablets or other device containing any explosive substance, or containing combustible substances producing visual effects. The term "fireworks" shall not include snake or glow worm pellets; smoke devices; handheld or ground-based sparklers that are nonexplosive and nonaerial, that may produce a crackling or whistling effect, and that contain 75 grams or less of pyrotechnic composition per tube or a total of 500 grams or less for multiple tubes; trick noisemakers known as "party poppers", "booby traps", "snappers", "trick matches", "cigarette loads" and "auto burglar alarms"; toy pistols, toy canes, toy guns, or other devices in which paper or plastic caps containing twenty-five hundredths grains or less of explosive compound are used, provided they are so constructed that the hand cannot come in contact with the cap when in place for the explosion; wood stick or wire sparklers that contain not more than 100 grams of pyrotechnic mixture per item; and toy pistol paper or plastic caps which contain less than twenty-five hundredths grains of explosive mixture; the sale and use of which shall be permitted at all times.

(b) The term "fireworks plant" shall mean and include all lands, with buildings thereon, used in connection with the manufacture or processing of fireworks, as well as storehouses located thereon for the storage of finished fireworks.

(c) The term "fireworks factory building" shall mean any building or other structure in which the manufacture of fireworks, or in which any processing involving fireworks is carried on.

(d) The term "magazine" shall mean any building or other structure used for the storage of explosive raw materials used in the manufacture of fireworks.

(e) The term "Office" shall mean the Office of the State Fire Marshal.

(Source: P.A. 83-474.)

(425 ILCS 30/3.6 new)

Sec. 3.6. Sale of sparklers. The following may not be sold to a person under the age of 18: (i) any ground-based sparkler that is nonexplosive and nonaerial, that may produce a crackling or whistling effect,

and that contains 75 grams or less of pyrotechnic composition per tube or a total of 500 grams or less for multiple tubes; or (ii) any wood stick or wire sparkler that contains not more than 100 grams of pyrotechnic mixture per item.

Section 30. The Pyrotechnic Use Act is amended by changing Section 1 and by adding Section 3.5 as follows:

(425 ILCS 35/1) (from Ch. 127 1/2, par. 127)

Sec. 1. Definitions. As used in this Act, the following words shall have the following meanings:

"1.3G fireworks" means those fireworks used for professional outdoor displays and classified as fireworks UN0333, UN0334, or UN0335 by the United States Department of Transportation under 49 C.F.R. 172.101.

"Consumer distributor" means any person who distributes, offers for sale, sells, or exchanges for consideration consumer fireworks in Illinois to another distributor or directly to any retailer or person for resale.

"Consumer fireworks" means those fireworks that must comply with the construction, chemical composition, and labeling regulations of the U.S. Consumer Products Safety Commission, as set forth in 16 C.F.R. Parts 1500 and 1507, and classified as fireworks UN0336 or UN0337 by the United States Department of Transportation under 49 C.F.R. 172.101. "Consumer fireworks" shall not include snake or glow worm pellets; smoke devices; trick noisemakers known as "party poppers", "booby traps", "snappers", "trick matches", "cigarette loads", and "auto burglar alarms"; handheld or ground-based sparklers that are nonexplosive and nonaerial, that produce a crackling or whistling effect, and that contain 75 grams or less of pyrotechnic composition per tube or a total of 500 grams or less for multiple tubes; toy pistols, toy canes, toy guns, or other devices in which paper or plastic caps containing twenty-five hundredths grains or less of explosive compound are used, provided they are so constructed that the hand cannot come in contact with the cap when in place for the explosion; wood stick or wire sparklers that contain not more than 100 grams of pyrotechnic mixture per item; and toy pistol paper or plastic caps that contain less than twenty hundredths grains of explosive mixture; the sale and use of which shall be permitted at all times.

"Consumer fireworks display" or "consumer display" means the detonation, ignition, or deflagration of consumer fireworks to produce a visual or audible effect.

"Consumer operator" means an adult individual who is responsible for the safety, setup, and discharge of the consumer fireworks display and who has completed the training required in Section 2.2 of this Act.

"Consumer retailer" means any person who offers for sale, sells, or exchanges for consideration consumer fireworks in Illinois directly to any person with a consumer display permit.

"Display fireworks" means 1.3G or special effects fireworks or as further defined in the Pyrotechnic Distributor and Operator Licensing Act.

"Flame effect" means the detonation, ignition, or deflagration of flammable gases, liquids, or special materials to produce a thermal, physical, visual, or audible effect before the public, invitees, or licensees, regardless of whether admission is charged, in accordance with National Fire Protection Association 160 guidelines, and as may be further defined in the Pyrotechnic Distributor and Operator Licensing Act.

"Lead pyrotechnic operator" means an individual who is responsible for the safety, setup, and discharge of the pyrotechnic display or pyrotechnic service and who is licensed pursuant to the Pyrotechnic Distributor and Operator Licensing Act.

"Person" means an individual, firm, corporation, association, partnership, company, consortium, joint venture, commercial entity, state, municipality, or political subdivision of a state or any agency, department, or instrumentality of the United States and any officer, agent, or employee of these entities.

"Production company" means any person in the film, digital and video media, television, commercial, music, or theatrical stage industry who provides pyrotechnic services or pyrotechnic display services as part of a film, digital and video media, television, commercial, music, or theatrical production in the State of Illinois and is licensed by the Office pursuant to the Pyrotechnic Distributor and Operator Licensing Act.

"Pyrotechnic display" means the detonation, ignition, or deflagration of display fireworks or flame effects to produce visual or audible effects of an exhibitional nature before the public, invitees, or licensees, regardless of whether admission is charged, and as may be further defined in the Pyrotechnic Distributor and Operator Licensing Act.

"Pyrotechnic distributor" means any person who distributes display fireworks for sale in the State of Illinois or provides them as part of a pyrotechnic display service in the State of Illinois or provides only

pyrotechnic services and is licensed by the Office pursuant to the Pyrotechnic Distributor and Operator Licensing Act.

"Pyrotechnic service" means the detonation, ignition, or deflagration of display fireworks, special effects, or flame effects to produce a visual or audible effect.

"Special effects fireworks" means pyrotechnic devices used for special effects by professionals in the performing arts in conjunction with theatrical, musical, or other productions that are similar to consumer fireworks in chemical compositions and construction, but are not intended for consumer use and are not labeled as such or identified as "intended for indoor use". "Special effects fireworks" are classified as fireworks UN0431 or UN0432 by the United States Department of Transportation under 49 C.F.R. 172.101. (Source: P.A. 99-642, eff. 7-28-16.)

(425 ILCS 35/3.5 new)

Sec. 3.5. Sale of sparklers. The following may not be sold to a person under the age of 18: (i) any ground-based sparkler that is nonexplosive and nonaerial, that may produce a crackling or whistling effect, and that contains 75 grams or less of pyrotechnic composition per tube or a total of 500 grams or less for multiple tubes; or (ii) any wood stick or wire sparkler that contains not more than 100 grams of pyrotechnic mixture per item.

Section 99. Effective date. This Act takes effect January 1, 2024."

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the bill, as amended, was ordered to a third reading.

#### READING BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator N. Harris, **House Bill No. 3857** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, "Shall this bill pass?" it was decided in the affirmative by the following vote:

YEAS 48; NAYS 6.

The following voted in the affirmative:

Anderson	Feigenholtz	Loughran Cappel	Stoller
Aquino	Fowler	Martwick	Syverson
Belt	Gillespie	McClore	Tracy
Bennett	Halpin	McConchie	Turner, D.
Bryant	Harris, N.	Pacione-Zayas	Turner, S.
Castro	Harriss, E.	Peters	Villa
Cervantes	Hastings	Plummer	Villanueva
Chesney	Holmes	Porfirio	Villivalam
Cunningham	Hunter	Preston	Wilcox
Curran	Jones, E.	Rezin	
DeWitte	Joyce	Rose	
Edly-Allen	Koehler	Sims	
Faraci	Lewis	Stadelman	

The following voted in the negative:

Fine	Lightford	Murphy
Johnson	Morrison	Ventura

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

[May 24, 2023]

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

**LEGISLATIVE MEASURES FILED**

The following Floor amendments to the House Bills listed below have been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to House Bill 2204  
Amendment No. 3 to House Bill 3445  
Amendment No. 2 to House Bill 3551

The following Floor amendment to the Senate Bill listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to Senate Bill 250

At the hour of 10:47 o'clock p.m., the Chair announced that the Senate stands adjourned until Thursday, May 25, 2023, at 10:00 o'clock a.m.