

1 AN ACT concerning hospitality.

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

4 Article 1.

5 Section 1-1. This Act may be referred to as the COVID-19
6 Pandemic Hospitality Recovery Act.

7 Section 1-5. The Liquor Control Act of 1934 is amended by
8 changing Sections 6-5 and 6-28.8 as follows:

9 (235 ILCS 5/6-5) (from Ch. 43, par. 122)

10 Sec. 6-5. Except as otherwise provided in this Section, it
11 is unlawful for any person having a retailer's license or any
12 officer, associate, member, representative or agent of such
13 licensee to accept, receive or borrow money, or anything else
14 of value, or accept or receive credit (other than
15 merchandising credit in the ordinary course of business for a
16 period not to exceed 30 days) directly or indirectly from any
17 manufacturer, importing distributor or distributor of
18 alcoholic liquor, or from any person connected with or in any
19 way representing, or from any member of the family of, such
20 manufacturer, importing distributor, distributor or
21 wholesaler, or from any stockholders in any corporation

1 engaged in manufacturing, distributing or wholesaling of such
2 liquor, or from any officer, manager, agent or representative
3 of said manufacturer. Except as provided below, it is unlawful
4 for any manufacturer or distributor or importing distributor
5 to give or lend money or anything of value, or otherwise loan
6 or extend credit (except such merchandising credit) directly
7 or indirectly to any retail licensee or to the manager,
8 representative, agent, officer or director of such licensee. A
9 manufacturer, distributor or importing distributor may furnish
10 free advertising, posters, signs, brochures, hand-outs, or
11 other promotional devices or materials to any unit of
12 government owning or operating any auditorium, exhibition
13 hall, recreation facility or other similar facility holding a
14 retailer's license, provided that the primary purpose of such
15 promotional devices or materials is to promote public events
16 being held at such facility. A unit of government owning or
17 operating such a facility holding a retailer's license may
18 accept such promotional devices or materials designed
19 primarily to promote public events held at the facility. No
20 retail licensee delinquent beyond the 30 day period specified
21 in this Section shall solicit, accept or receive credit,
22 purchase or acquire alcoholic liquors, directly or indirectly
23 from any other licensee, and no manufacturer, distributor or
24 importing distributor shall knowingly grant or extend credit,
25 sell, furnish or supply alcoholic liquors to any such
26 delinquent retail licensee; provided that the purchase price

1 of all beer sold to a retail licensee shall be paid by the
2 retail licensee in cash on or before delivery of the beer, and
3 unless the purchase price payable by a retail licensee for
4 beer sold to him in returnable bottles shall expressly include
5 a charge for the bottles and cases, the retail licensee shall,
6 on or before delivery of such beer, pay the seller in cash a
7 deposit in an amount not less than the deposit required to be
8 paid by the distributor to the brewer; but where the brewer
9 sells direct to the retailer, the deposit shall be an amount no
10 less than that required by the brewer from his own
11 distributors; and provided further, that in no instance shall
12 this deposit be less than 50 cents for each case of beer in
13 pint or smaller bottles and 60 cents for each case of beer in
14 quart or half-gallon bottles; and provided further, that the
15 purchase price of all beer sold to an importing distributor or
16 distributor shall be paid by such importing distributor or
17 distributor in cash on or before the 15th day (Sundays and
18 holidays excepted) after delivery of such beer to such
19 purchaser; and unless the purchase price payable by such
20 importing distributor or distributor for beer sold in
21 returnable bottles and cases shall expressly include a charge
22 for the bottles and cases, such importing distributor or
23 distributor shall, on or before the 15th day (Sundays and
24 holidays excepted) after delivery of such beer to such
25 purchaser, pay the seller in cash a required amount as a
26 deposit to assure the return of such bottles and cases.

1 Nothing herein contained shall prohibit any licensee from
2 crediting or refunding to a purchaser the actual amount of
3 money paid for bottles, cases, kegs or barrels returned by the
4 purchaser to the seller or paid by the purchaser as a deposit
5 on bottles, cases, kegs or barrels, when such containers or
6 packages are returned to the seller. Nothing herein contained
7 shall prohibit any manufacturer, importing distributor or
8 distributor from extending usual and customary credit for
9 alcoholic liquor sold to customers or purchasers who live in
10 or maintain places of business outside of this State when such
11 alcoholic liquor is actually transported and delivered to such
12 points outside of this State.

13 A manufacturer, distributor, or importing distributor may
14 furnish free social media advertising to a retail licensee if
15 the social media advertisement does not contain the retail
16 price of any alcoholic liquor and the social media
17 advertisement complies with any applicable rules or
18 regulations issued by the Alcohol and Tobacco Tax and Trade
19 Bureau of the United States Department of the Treasury. A
20 manufacturer, distributor, or importing distributor may list
21 the names of one or more unaffiliated retailers in the
22 advertisement of alcoholic liquor through social media.
23 Nothing in this Section shall prohibit a retailer from
24 communicating with a manufacturer, distributor, or importing
25 distributor on social media or sharing media on the social
26 media of a manufacturer, distributor, or importing

1 distributor. A retailer may request free social media
2 advertising from a manufacturer, distributor, or importing
3 distributor. Nothing in this Section shall prohibit a
4 manufacturer, distributor, or importing distributor from
5 sharing, reposting, or otherwise forwarding a social media
6 post by a retail licensee, so long as the sharing, reposting,
7 or forwarding of the social media post does not contain the
8 retail price of any alcoholic liquor. No manufacturer,
9 distributor, or importing distributor shall pay or reimburse a
10 retailer, directly or indirectly, for any social media
11 advertising services, except as specifically permitted in this
12 Act. No retailer shall accept any payment or reimbursement,
13 directly or indirectly, for any social media advertising
14 services offered by a manufacturer, distributor, or importing
15 distributor, except as specifically permitted in this Act. For
16 the purposes of this Section, "social media" means a service,
17 platform, or site where users communicate with one another and
18 share media, such as pictures, videos, music, and blogs, with
19 other users free of charge.

20 No right of action shall exist for the collection of any
21 claim based upon credit extended to a distributor, importing
22 distributor or retail licensee contrary to the provisions of
23 this Section.

24 Every manufacturer, importing distributor and distributor
25 shall submit or cause to be submitted, to the State
26 Commission, in triplicate, not later than Thursday of each

1 calendar week, a verified written list of the names and
2 respective addresses of each retail licensee purchasing
3 spirits or wine from such manufacturer, importing distributor
4 or distributor who, on the first business day of that calendar
5 week, was delinquent beyond the above mentioned permissible
6 merchandising credit period of 30 days; or, if such is the
7 fact, a verified written statement that no retail licensee
8 purchasing spirits or wine was then delinquent beyond such
9 permissible merchandising credit period of 30 days.

10 Every manufacturer, importing distributor and distributor
11 shall submit or cause to be submitted, to the State
12 Commission, in triplicate, a verified written list of the
13 names and respective addresses of each previously reported
14 delinquent retail licensee who has cured such delinquency by
15 payment, which list shall be submitted not later than the
16 close of the second full business day following the day such
17 delinquency was so cured.

18 Such written verified reports required to be submitted by
19 this Section shall be posted by the State Commission in each of
20 its offices in places available for public inspection not
21 later than the day following receipt thereof by the
22 Commission. The reports so posted shall constitute notice to
23 every manufacturer, importing distributor and distributor of
24 the information contained therein. Actual notice to
25 manufacturers, importing distributors and distributors of the
26 information contained in any such posted reports, however

1 received, shall also constitute notice of such information.

2 The 30 day merchandising credit period allowed by this
3 Section shall commence with the day immediately following the
4 date of invoice and shall include all successive days
5 including Sundays and holidays to and including the 30th
6 successive day.

7 In addition to other methods allowed by law, payment by
8 check or credit card during the period for which merchandising
9 credit may be extended under the provisions of this Section
10 shall be considered payment. All checks received in payment
11 for alcoholic liquor shall be promptly deposited for
12 collection. A post dated check or a check dishonored on
13 presentation for payment shall not be deemed payment.

14 A credit card payment in dispute by a retailer shall not be
15 deemed payment, and the debt uncured for merchandising credit
16 shall be reported as delinquent. Nothing in this Section shall
17 prevent a distributor, self-distributing manufacturer, or
18 importing distributor from assessing a usual and customary
19 transaction fee representative of the actual finance charges
20 incurred for processing a credit card payment. This
21 transaction fee shall be disclosed on the invoice. It shall be
22 considered unlawful for a distributor, importing distributor,
23 or self-distributing manufacturer to waive finance charges for
24 retailers.

25 A retail licensee shall not be deemed to be delinquent in
26 payment for any alleged sale to him of alcoholic liquor when

1 there exists a bona fide dispute between such retailer and a
2 manufacturer, importing distributor or distributor with
3 respect to the amount of indebtedness existing because of such
4 alleged sale. A retail licensee shall not be deemed to be
5 delinquent under this provision and 11 Ill. Adm. Code 100.90
6 until 30 days after the date on which the region in which the
7 retail licensee is located enters Phase 4 of the Governor's
8 Restore Illinois Plan as issued on May 5, 2020.

9 A delinquent retail licensee who engages in the retail
10 liquor business at 2 or more locations shall be deemed to be
11 delinquent with respect to each such location.

12 The license of any person who violates any provision of
13 this Section shall be subject to suspension or revocation in
14 the manner provided by this Act.

15 If any part or provision of this Article or the
16 application thereof to any person or circumstances shall be
17 adjudged invalid by a court of competent jurisdiction, such
18 judgment shall be confined by its operation to the controversy
19 in which it was mentioned and shall not affect or invalidate
20 the remainder of this Article or the application thereof to
21 any other person or circumstance and to this and the
22 provisions of this Article are declared severable.

23 (Source: P.A. 101-631, eff. 6-2-20.)

24 (235 ILCS 5/6-28.8)

25 (Section scheduled to be repealed on June 2, 2021)

1 Sec. 6-28.8. Delivery and carry out of mixed drinks
2 permitted.

3 (a) In this Section:

4 "Cocktail" or "mixed drink" means any beverage obtained by
5 combining ingredients alcoholic in nature, whether brewed,
6 fermented, or distilled, with ingredients non-alcoholic in
7 nature, such as fruit juice, lemonade, cream, or a carbonated
8 beverage.

9 "Original container" means, for the purposes of this
10 Section only, a container that is filled, sealed, and secured
11 by a retail licensee's employee at the retail licensee's
12 location with a tamper-evident lid or cap.

13 "Sealed container" means a rigid container that contains a
14 mixed drink or a single serving of wine, is new, has never been
15 used, has a secured lid or cap designed to prevent consumption
16 without removal of the lid or cap, and is tamper-evident.

17 "Sealed container" does not include a container with a lid
18 with sipping holes or openings for straws or a container made
19 of plastic, paper, or polystyrene foam.

20 "Tamper-evident" means a lid or cap that has been sealed
21 with tamper-evident covers, including, but not limited to, wax
22 dip or heat shrink wrap.

23 (b) A cocktail, ~~or~~ mixed drink, or single serving of wine
24 placed in a sealed container by a retail licensee at the retail
25 licensee's location may be transferred and sold for
26 off-premises consumption if the following requirements are

1 met:

2 (1) the cocktail is transferred within the licensed
3 premises, by a curbside pickup, or by delivery by an
4 employee of the retail licensee who:

5 (A) has been trained in accordance with Section
6 6-27.1 at the time of the sale;

7 (B) is at least 21 years of age; and

8 (C) upon delivery, verifies the age of the person
9 to whom the cocktail or single serving of wine is being
10 delivered;

11 (2) if the employee delivering the cocktail or single
12 serving of wine is not able to safely verify a person's age
13 or level of intoxication upon delivery, the employee shall
14 cancel the sale of alcohol and return the product to the
15 retail license holder;

16 (3) the sealed container is placed in the trunk of the
17 vehicle or if there is no trunk, in the vehicle's rear
18 compartment that is not readily accessible to the
19 passenger area;

20 (4) the sealed container shall be affixed with a label
21 or tag that contains the following information:

22 (A) the cocktail or mixed drink ingredients, type,
23 and name of the alcohol;

24 (B) the name, license number, and address of the
25 retail licensee that filled the original container and
26 sold the product;

1 (C) the volume of the cocktail, ~~or~~ mixed drink, or
2 single serving of wine in the sealed container; and

3 (D) the sealed container was filled less than 7
4 days before the date of sale.

5 (c) Third-party delivery services are not permitted to
6 deliver cocktails and mixed drinks under this Section.

7 (d) If there is an executive order of the Governor in
8 effect during a disaster, the employee delivering the mixed
9 drink, ~~or~~ cocktail, or single serving of wine must comply with
10 any requirements of that executive order, including, but not
11 limited to, wearing gloves and a mask and maintaining
12 distancing requirements when interacting with the public.

13 (e) Delivery or carry out of a cocktail, ~~or~~ mixed drink, or
14 single serving of wine is prohibited if:

15 (1) a third party delivers the cocktail or mixed
16 drink;

17 (2) a container of a mixed drink, ~~or~~ cocktail, or
18 single serving of wine is not tamper-evident and sealed;

19 (3) a container of a mixed drink, ~~or~~ cocktail, or
20 single serving of wine is transported in the passenger
21 area of a vehicle;

22 (4) a mixed drink, ~~or~~ cocktail, or single serving of
23 wine is delivered by a person or to a person who is under
24 the age of 21; or

25 (5) the person delivering a mixed drink, ~~or~~ cocktail, or
26 single serving of wine fails to verify the age of the

1 person to whom the mixed drink or cocktail is being
2 delivered.

3 (f) Violations of this Section shall be subject to any
4 applicable penalties, including, but not limited to, the
5 penalties specified under Section 11-502 of the Illinois
6 Vehicle Code.

7 (f-5) This Section is not intended to prohibit or preempt
8 the ability of a brew pub, tap room, or distilling pub to
9 continue to temporarily deliver alcoholic liquor pursuant to
10 guidance issued by the State Commission on March 19, 2020
11 entitled "Illinois Liquor Control Commission, COVID-19 Related
12 Actions, Guidance on Temporary Delivery of Alcoholic Liquor".
13 This Section shall only grant authorization to holders of
14 State of Illinois retail liquor licenses but not to licensees
15 that simultaneously hold any licensure or privilege to
16 manufacture alcoholic liquors within or outside of the State
17 of Illinois.

18 (g) This Section is not a denial or limitation of home rule
19 powers and functions under Section 6 of Article VII of the
20 Illinois Constitution.

21 (h) This Section is repealed on January 1, 2024 ~~one year~~
22 ~~after the effective date of this amendatory Act of the 101st~~
23 ~~General Assembly.~~

24 (Source: P.A. 101-631, eff. 6-2-20.)

25

Article 5.

1 Section 5-5. The Use Tax Act is amended by changing
2 Section 9 as follows:

3 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

4 Sec. 9. Returns; distribution of proceeds.

5 (a) Except as to motor vehicles, watercraft, aircraft, and
6 trailers that are required to be registered with an agency of
7 this State, each retailer required or authorized to collect
8 the tax imposed by this Act shall pay to the Department the
9 amount of such tax (except as otherwise provided) at the time
10 when he is required to file his return for the period during
11 which such tax was collected, less a discount of 2.1% prior to
12 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
13 per calendar year, whichever is greater, which is allowed to
14 reimburse the retailer for expenses incurred in collecting the
15 tax, keeping records, preparing and filing returns, remitting
16 the tax and supplying data to the Department on request. The
17 discount under this Section is not allowed for the 1.25%
18 portion of taxes paid on aviation fuel that is subject to the
19 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
20 47133. In the case of retailers who report and pay the tax on a
21 transaction by transaction basis, as provided in this Section,
22 such discount shall be taken with each such tax remittance
23 instead of when such retailer files his periodic return. The
24 discount allowed under this Section is allowed only for

1 returns that are filed in the manner required by this Act. The
2 Department may disallow the discount for retailers whose
3 certificate of registration is revoked at the time the return
4 is filed, but only if the Department's decision to revoke the
5 certificate of registration has become final. A retailer need
6 not remit that part of any tax collected by him to the extent
7 that he is required to remit and does remit the tax imposed by
8 the Retailers' Occupation Tax Act, with respect to the sale of
9 the same property.

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

20 (c) Except as provided in this Section, on or before the
21 twentieth day of each calendar month, such retailer shall file
22 a return for the preceding calendar month. Such return shall
23 be filed on forms prescribed by the Department and shall
24 furnish such information as the Department may reasonably
25 require. On and after January 1, 2018, except for returns for
26 motor vehicles, watercraft, aircraft, and trailers that are

1 required to be registered with an agency of this State, with
2 respect to retailers whose annual gross receipts average
3 \$20,000 or more, all returns required to be filed pursuant to
4 this Act shall be filed electronically. Retailers who
5 demonstrate that they do not have access to the Internet or
6 demonstrate hardship in filing electronically may petition the
7 Department to waive the electronic filing requirement.

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

15 1. The name of the seller;

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

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

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

26 5. The amount of tax due;

1 5-5. The signature of the taxpayer; and

2 6. Such other reasonable information as the Department
3 may require.

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

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

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

26 (g) Beginning October 1, 1993, a taxpayer who has an

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

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make

1 payments by electronic funds transfer. All taxpayers required
2 to make payments by electronic funds transfer shall make those
3 payments for a minimum of one year beginning on October 1.

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

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

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

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

1 \$20,000 or more during the preceding 4 complete calendar
2 quarters, he shall file a return with the Department each
3 month by the 20th day of the month next following the month
4 during which such tax liability is incurred and shall make
5 payment to the Department on or before the 7th, 15th, 22nd and
6 last day of the month during which such liability is incurred.
7 If the month during which such tax liability is incurred began
8 prior to January 1, 1985, each payment shall be in an amount
9 equal to 1/4 of the taxpayer's actual liability for the month
10 or an amount set by the Department not to exceed 1/4 of the
11 average monthly liability of the taxpayer to the Department
12 for the preceding 4 complete calendar quarters (excluding the
13 month of highest liability and the month of lowest liability
14 in such 4 quarter period). If the month during which such tax
15 liability is incurred begins on or after January 1, 1985, and
16 prior to January 1, 1987, each payment shall be in an amount
17 equal to 22.5% of the taxpayer's actual liability for the
18 month or 27.5% of the taxpayer's liability for the same
19 calendar month of the preceding year. If the month during
20 which such tax liability is incurred begins on or after
21 January 1, 1987, and prior to January 1, 1988, each payment
22 shall be in an amount equal to 22.5% of the taxpayer's actual
23 liability for the month or 26.25% of the taxpayer's liability
24 for the same calendar month of the preceding year. If the month
25 during which such tax liability is incurred begins on or after
26 January 1, 1988, and prior to January 1, 1989, or begins on or

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

1 Department for change in such taxpayer's reporting status. On
2 and after October 1, 2000, once applicable, the requirement of
3 the making of quarter monthly payments to the Department shall
4 continue until such taxpayer's average monthly liability to
5 the Department during the preceding 4 complete calendar
6 quarters (excluding the month of highest liability and the
7 month of lowest liability) is less than \$19,000 or until such
8 taxpayer's average monthly liability to the Department as
9 computed for each calendar quarter of the 4 preceding complete
10 calendar quarter period is less than \$20,000. However, if a
11 taxpayer can show the Department that a substantial change in
12 the taxpayer's business has occurred which causes the taxpayer
13 to anticipate that his average monthly tax liability for the
14 reasonably foreseeable future will fall below the \$20,000
15 threshold stated above, then such taxpayer may petition the
16 Department for a change in such taxpayer's reporting status.
17 The Department shall change such taxpayer's reporting status
18 unless it finds that such change is seasonal in nature and not
19 likely to be long term. If any such quarter monthly payment is
20 not paid at the time or in the amount required by this Section,
21 then the taxpayer shall be liable for penalties and interest
22 on the difference between the minimum amount due and the
23 amount of such quarter monthly payment actually and timely
24 paid, except insofar as the taxpayer has previously made
25 payments for that month to the Department in excess of the
26 minimum payments previously due as provided in this Section.

1 The Department shall make reasonable rules and regulations to
2 govern the quarter monthly payment amount and quarter monthly
3 payment dates for taxpayers who file on other than a calendar
4 monthly basis.

5 (i) Notwithstanding any other provision of law, if the
6 taxpayer is engaged in business in the industry identified
7 under Subsector 722 of the North American Industry
8 Classification System (NAICS) entitled "Food Services and
9 Drinking Places" (i.e., businesses with a NAICS Code of 722),
10 then, beginning on February 1, 2021 and continuing through
11 December 31, 2021, the obligation to make payments on or
12 before the 7th, 15th, 22nd and last day of the month as
13 provided in subsection (h) shall be suspended, and the
14 taxpayer may choose instead to make payments on or before the
15 20th day of each calendar month as provided in subsection (c).

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

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

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

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

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

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

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

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

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

17 In addition, with respect to motor vehicles, watercraft,
18 aircraft, and trailers that are required to be registered with
19 an agency of this State, every person who is engaged in the
20 business of leasing or renting such items and who, in
21 connection with such business, sells any such item to a
22 retailer for the purpose of resale is, notwithstanding any
23 other provision of this Section to the contrary, authorized to
24 meet the return-filing requirement of this Act by reporting
25 the transfer of all the aircraft, watercraft, motor vehicles,
26 or trailers transferred for resale during a month to the

1 Department on the same uniform invoice-transaction reporting
2 return form on or before the 20th of the month following the
3 month in which the transfer takes place. Notwithstanding any
4 other provision of this Act to the contrary, all returns filed
5 under this paragraph must be filed by electronic means in the
6 manner and form as required by the Department.

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

1 Department may reasonably require.

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

19 Such transaction reporting return shall be filed not later
20 than 20 days after the date of delivery of the item that is
21 being sold, but may be filed by the retailer at any time sooner
22 than that if he chooses to do so. The transaction reporting
23 return and tax remittance or proof of exemption from the tax
24 that is imposed by this Act may be transmitted to the
25 Department by way of the State agency with which, or State
26 officer with whom, the tangible personal property must be

1 titled or registered (if titling or registration is required)
2 if the Department and such agency or State officer determine
3 that this procedure will expedite the processing of
4 applications for title or registration.

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

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

26 If the user who would otherwise pay tax to the retailer

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

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

1 which such retailer may be required to pay or remit to the
2 Department, as shown by such return, if the amount of the tax
3 to be deducted was previously remitted to the Department by
4 such retailer. If the retailer has not previously remitted the
5 amount of such tax to the Department, he is entitled to no
6 deduction under this Act upon refunding such tax to the
7 purchaser.

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

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

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

1 registered business.

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

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

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

25 For aviation fuel sold on or after December 1, 2019, each
26 month the Department shall pay into the State Aviation Program

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	300,000,000
14	2022	300,000,000
15	2023	300,000,000
16	2024	300,000,000
17	2025	300,000,000
18	2026	300,000,000
19	2027	375,000,000
20	2028	375,000,000
21	2029	375,000,000
22	2030	375,000,000
23	2031	375,000,000
24	2032	375,000,000
25	2033	375,000,000
26	2034	375,000,000

1 2035 375,000,000

2 2036 450,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
26 and the McCormick Place Expansion Project Fund pursuant to the

1 preceding paragraphs or in any amendments thereto hereafter
2 enacted, for aviation fuel sold on or after December 1, 2019,
3 the Department shall each month deposit into the Aviation Fuel
4 Sales Tax Refund Fund an amount estimated by the Department to
5 be required for refunds of the 80% portion of the tax on
6 aviation fuel under this Act. The Department shall only
7 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
8 under this paragraph for so long as the revenue use
9 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
10 binding on the State.

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

19 Subject to payment of amounts into the Build Illinois Fund
20 and the McCormick Place Expansion Project Fund pursuant to the
21 preceding paragraphs or in any amendments thereto hereafter
22 enacted, beginning with the receipt of the first report of
23 taxes paid by an eligible business and continuing for a
24 25-year period, the Department shall each month pay into the
25 Energy Infrastructure Fund 80% of the net revenue realized
26 from the 6.25% general rate on the selling price of

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

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

25 Subject to payments of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

1 Tax Increment Fund, the Energy Infrastructure Fund, and the
2 Tax Compliance and Administration Fund as provided in this
3 Section, beginning on July 1, 2018 the Department shall pay
4 each month into the Downstate Public Transportation Fund the
5 moneys required to be so paid under Section 2-3 of the
6 Downstate Public Transportation Act.

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

1 Partnership for Civic and Transit Infrastructure Project Act.

2	Fiscal Year.....	Total Deposit
3	2024	\$200,000,000
4	2025	\$206,000,000
5	2026	\$212,200,000
6	2027	\$218,500,000
7	2028	\$225,100,000
8	2029	\$288,700,000
9	2030	\$298,900,000
10	2031	\$309,300,000
11	2032	\$320,100,000
12	2033	\$331,200,000
13	2034	\$341,200,000
14	2035	\$351,400,000
15	2036	\$361,900,000
16	2037	\$372,800,000
17	2038	\$384,000,000
18	2039	\$395,500,000
19	2040	\$407,400,000
20	2041	\$419,600,000
21	2042	\$432,200,000
22	2043	\$445,100,000

23 Beginning July 1, 2021 and until July 1, 2022, subject to
 24 the payment of amounts into the State and Local Sales Tax
 25 Reform Fund, the Build Illinois Fund, the McCormick Place
 26 Expansion Project Fund, the Illinois Tax Increment Fund, the

1 Energy Infrastructure Fund, and the Tax Compliance and
2 Administration Fund as provided in this Section, the
3 Department shall pay each month into the Road Fund the amount
4 estimated to represent 16% of the net revenue realized from
5 the taxes imposed on motor fuel and gasohol. Beginning July 1,
6 2022 and until July 1, 2023, subject to the payment of amounts
7 into the State and Local Sales Tax Reform Fund, the Build
8 Illinois Fund, the McCormick Place Expansion Project Fund, the
9 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
10 and the Tax Compliance and Administration Fund as provided in
11 this Section, the Department shall pay each month into the
12 Road Fund the amount estimated to represent 32% of the net
13 revenue realized from the taxes imposed on motor fuel and
14 gasohol. Beginning July 1, 2023 and until July 1, 2024,
15 subject to the payment of amounts into the State and Local
16 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick
17 Place Expansion Project Fund, the Illinois Tax Increment Fund,
18 the Energy Infrastructure Fund, and the Tax Compliance and
19 Administration Fund as provided in this Section, the
20 Department shall pay each month into the Road Fund the amount
21 estimated to represent 48% of the net revenue realized from
22 the taxes imposed on motor fuel and gasohol. Beginning July 1,
23 2024 and until July 1, 2025, subject to the payment of amounts
24 into the State and Local Sales Tax Reform Fund, the Build
25 Illinois Fund, the McCormick Place Expansion Project Fund, the
26 Illinois Tax Increment Fund, the Energy Infrastructure Fund,

1 and the Tax Compliance and Administration Fund as provided in
2 this Section, the Department shall pay each month into the
3 Road Fund the amount estimated to represent 64% of the net
4 revenue realized from the taxes imposed on motor fuel and
5 gasohol. Beginning on July 1, 2025, subject to the payment of
6 amounts into the State and Local Sales Tax Reform Fund, the
7 Build Illinois Fund, the McCormick Place Expansion Project
8 Fund, the Illinois Tax Increment Fund, the Energy
9 Infrastructure Fund, and the Tax Compliance and Administration
10 Fund as provided in this Section, the Department shall pay
11 each month into the Road Fund the amount estimated to
12 represent 80% of the net revenue realized from the taxes
13 imposed on motor fuel and gasohol. As used in this paragraph
14 "motor fuel" has the meaning given to that term in Section 1.1
15 of the Motor Fuel Tax Act, and "gasohol" has the meaning given
16 to that term in Section 3-40 of this Act.

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

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

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

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

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

15 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
16 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
17 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section
18 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
19 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

20 Section 5-10. The Retailers' Occupation Tax Act is amended
21 by changing Section 3 as follows:

22 (35 ILCS 120/3) (from Ch. 120, par. 442)

23 Sec. 3. Returns; distribution of proceeds.

24 (a) Except as provided in this Section, on or before the

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

5 1. The name of the seller;

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

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

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

21 5. Deductions allowed by law;

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

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

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

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

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

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

21 Prior to October 1, 2003, and on and after September 1,
22 2004 a retailer may accept a Manufacturer's Purchase Credit
23 certification from a purchaser in satisfaction of Use Tax as
24 provided in Section 3-85 of the Use Tax Act if the purchaser
25 provides the appropriate documentation as required by Section
26 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit

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

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

23 1. The name of the seller;

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

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

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

8 5. The amount of tax due; and

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

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

23 (c) Beginning on October 1, 2003, any person who is not a
24 licensed distributor, importing distributor, or manufacturer,
25 as defined in the Liquor Control Act of 1934, but is engaged in
26 the business of selling, at retail, alcoholic liquor shall

1 file a statement with the Department of Revenue, in a format
2 and at a time prescribed by the Department, showing the total
3 amount paid for alcoholic liquor purchased during the
4 preceding month and such other information as is reasonably
5 required by the Department. The Department may adopt rules to
6 require that this statement be filed in an electronic or
7 telephonic format. Such rules may provide for exceptions from
8 the filing requirements of this paragraph. For the purposes of
9 this paragraph, the term "alcoholic liquor" shall have the
10 meaning prescribed in the Liquor Control Act of 1934.

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

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

13 (d) If a total amount of less than \$1 is payable,
14 refundable or creditable, such amount shall be disregarded if
15 it is less than 50 cents and shall be increased to \$1 if it is
16 50 cents or more.

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

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

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

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

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer
2 with the permission of the Department.

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

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

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

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

1 given year being due by January 20 of the following year.

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

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

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

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

24 (h) In addition, with respect to motor vehicles,
25 watercraft, aircraft, and trailers that are required to be
26 registered with an agency of this State, except as otherwise

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

22 In addition, with respect to motor vehicles, watercraft,
23 aircraft, and trailers that are required to be registered with
24 an agency of this State, every person who is engaged in the
25 business of leasing or renting such items and who, in
26 connection with such business, sells any such item to a

1 retailer for the purpose of resale is, notwithstanding any
2 other provision of this Section to the contrary, authorized to
3 meet the return-filing requirement of this Act by reporting
4 the transfer of all the aircraft, watercraft, motor vehicles,
5 or trailers transferred for resale during a month to the
6 Department on the same uniform invoice-transaction reporting
7 return form on or before the 20th of the month following the
8 month in which the transfer takes place. Notwithstanding any
9 other provision of this Act to the contrary, all returns filed
10 under this paragraph must be filed by electronic means in the
11 manner and form as required by the Department.

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

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

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

15 The transaction reporting return in the case of watercraft
16 or aircraft must show the name and address of the seller; the
17 name and address of the purchaser; the amount of the selling
18 price including the amount allowed by the retailer for
19 traded-in property, if any; the amount allowed by the retailer
20 for the traded-in tangible personal property, if any, to the
21 extent to which Section 1 of this Act allows an exemption for
22 the value of traded-in property; the balance payable after
23 deducting such trade-in allowance from the total selling
24 price; the amount of tax due from the retailer with respect to
25 such transaction; the amount of tax collected from the
26 purchaser by the retailer on such transaction (or satisfactory

1 evidence that such tax is not due in that particular instance,
2 if that is claimed to be the fact); the place and date of the
3 sale, a sufficient identification of the property sold, and
4 such other information as the Department may reasonably
5 require.

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

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

1 personal property that is involved (if titling or registration
2 is required) in support of such purchaser's application for an
3 Illinois certificate or other evidence of title or
4 registration to such tangible personal property.

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

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

1 provided for in this Section being allowed. When the user pays
2 the tax directly to the Department, he shall pay the tax in the
3 same amount and in the same form in which it would be remitted
4 if the tax had been remitted to the Department by the retailer.

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

13 Where the seller is a corporation, the return filed on
14 behalf of such corporation shall be signed by the president,
15 vice-president, secretary or treasurer or by the properly
16 accredited agent of such corporation.

17 Where the seller is a limited liability company, the
18 return filed on behalf of the limited liability company shall
19 be signed by a manager, member, or properly accredited agent
20 of the limited liability company.

21 (i) Except as provided in this Section, the retailer
22 filing the return under this Section shall, at the time of
23 filing such return, pay to the Department the amount of tax
24 imposed by this Act less a discount of 2.1% prior to January 1,
25 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
26 year, whichever is greater, which is allowed to reimburse the

1 retailer for the expenses incurred in keeping records,
2 preparing and filing returns, remitting the tax and supplying
3 data to the Department on request. The discount under this
4 Section is not allowed for the 1.25% portion of taxes paid on
5 aviation fuel that is subject to the revenue use requirements
6 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made
7 pursuant to Section 2d of this Act shall be included in the
8 amount on which such 2.1% or 1.75% discount is computed. In the
9 case of retailers who report and pay the tax on a transaction
10 by transaction basis, as provided in this Section, such
11 discount shall be taken with each such tax remittance instead
12 of when such retailer files his periodic return. The discount
13 allowed under this Section is allowed only for returns that
14 are filed in the manner required by this Act. The Department
15 may disallow the discount for retailers whose certificate of
16 registration is revoked at the time the return is filed, but
17 only if the Department's decision to revoke the certificate of
18 registration has become final.

19 (j) Before October 1, 2000, if the taxpayer's average
20 monthly tax liability to the Department under this Act, the
21 Use Tax Act, the Service Occupation Tax Act, and the Service
22 Use Tax Act, excluding any liability for prepaid sales tax to
23 be remitted in accordance with Section 2d of this Act, was
24 \$10,000 or more during the preceding 4 complete calendar
25 quarters, he shall file a return with the Department each
26 month by the 20th day of the month next following the month

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

1 calendar month of the preceding year. If the month during
2 which such tax liability is incurred begins on or after
3 January 1, 1987 and prior to January 1, 1988, each payment
4 shall be in an amount equal to 22.5% of the taxpayer's actual
5 liability for the month or 26.25% of the taxpayer's liability
6 for the same calendar month of the preceding year. If the month
7 during which such tax liability is incurred begins on or after
8 January 1, 1988, and prior to January 1, 1989, or begins on or
9 after January 1, 1996, each payment shall be in an amount equal
10 to 22.5% of the taxpayer's actual liability for the month or
11 25% of the taxpayer's liability for the same calendar month of
12 the preceding year. If the month during which such tax
13 liability is incurred begins on or after January 1, 1989, and
14 prior to January 1, 1996, each payment shall be in an amount
15 equal to 22.5% of the taxpayer's actual liability for the
16 month or 25% of the taxpayer's liability for the same calendar
17 month of the preceding year or 100% of the taxpayer's actual
18 liability for the quarter monthly reporting period. The amount
19 of such quarter monthly payments shall be credited against the
20 final tax liability of the taxpayer's return for that month.
21 Before October 1, 2000, once applicable, the requirement of
22 the making of quarter monthly payments to the Department by
23 taxpayers having an average monthly tax liability of \$10,000
24 or more as determined in the manner provided above shall
25 continue until such taxpayer's average monthly liability to
26 the Department during the preceding 4 complete calendar

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

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

17 The provisions of this paragraph apply before October 1,
18 2001. Without regard to whether a taxpayer is required to make
19 quarter monthly payments as specified above, any taxpayer who
20 is required by Section 2d of this Act to collect and remit
21 prepaid taxes and has collected prepaid taxes which average in
22 excess of \$25,000 per month during the preceding 2 complete
23 calendar quarters, shall file a return with the Department as
24 required by Section 2f and shall make payments to the
25 Department on or before the 7th, 15th, 22nd and last day of the
26 month during which such liability is incurred. If the month

1 during which such tax liability is incurred began prior to
2 September 1, 1985 (the effective date of Public Act 84-221),
3 each payment shall be in an amount not less than 22.5% of the
4 taxpayer's actual liability under Section 2d. If the month
5 during which such tax liability is incurred begins on or after
6 January 1, 1986, each payment shall be in an amount equal to
7 22.5% of the taxpayer's actual liability for the month or
8 27.5% of the taxpayer's liability for the same calendar month
9 of the preceding calendar year. If the month during which such
10 tax liability is incurred begins on or after January 1, 1987,
11 each payment shall be in an amount equal to 22.5% of the
12 taxpayer's actual liability for the month or 26.25% of the
13 taxpayer's liability for the same calendar month of the
14 preceding year. The amount of such quarter monthly payments
15 shall be credited against the final tax liability of the
16 taxpayer's return for that month filed under this Section or
17 Section 2f, as the case may be. Once applicable, the
18 requirement of the making of quarter monthly payments to the
19 Department pursuant to this paragraph shall continue until
20 such taxpayer's average monthly prepaid tax collections during
21 the preceding 2 complete calendar quarters is \$25,000 or less.
22 If any such quarter monthly payment is not paid at the time or
23 in the amount required, the taxpayer shall be liable for
24 penalties and interest on such difference, except insofar as
25 the taxpayer has previously made payments for that month in
26 excess of the minimum payments previously due.

1 The provisions of this paragraph apply on and after
2 October 1, 2001. Without regard to whether a taxpayer is
3 required to make quarter monthly payments as specified above,
4 any taxpayer who is required by Section 2d of this Act to
5 collect and remit prepaid taxes and has collected prepaid
6 taxes that average in excess of \$20,000 per month during the
7 preceding 4 complete calendar quarters shall file a return
8 with the Department as required by Section 2f and shall make
9 payments to the Department on or before the 7th, 15th, 22nd and
10 last day of the month during which the liability is incurred.
11 Each payment shall be in an amount equal to 22.5% of the
12 taxpayer's actual liability for the month or 25% of the
13 taxpayer's liability for the same calendar month of the
14 preceding year. The amount of the quarter monthly payments
15 shall be credited against the final tax liability of the
16 taxpayer's return for that month filed under this Section or
17 Section 2f, as the case may be. Once applicable, the
18 requirement of the making of quarter monthly payments to the
19 Department pursuant to this paragraph shall continue until the
20 taxpayer's average monthly prepaid tax collections during the
21 preceding 4 complete calendar quarters (excluding the month of
22 highest liability and the month of lowest liability) is less
23 than \$19,000 or until such taxpayer's average monthly
24 liability to the Department as computed for each calendar
25 quarter of the 4 preceding complete calendar quarters is less
26 than \$20,000. If any such quarter monthly payment is not paid

1 at the time or in the amount required, the taxpayer shall be
2 liable for penalties and interest on such difference, except
3 insofar as the taxpayer has previously made payments for that
4 month in excess of the minimum payments previously due.

5 (k) Notwithstanding any other provision of law, if the
6 taxpayer is engaged in business in the industry identified
7 under Subsector 722 of the North American Industry
8 Classification System (NAICS) entitled "Food Services and
9 Drinking Places" (i.e., businesses with a NAICS Code of 722),
10 then, beginning on February 1, 2021 and continuing through
11 December 31, 2021, the obligation to make payments on or
12 before the 7th, 15th, 22nd and last day of the month as
13 provided in subsection (j) shall be suspended, and the
14 taxpayer may choose instead to make payments on or before the
15 20th day of each calendar month as provided in subsection (a).

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

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

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

17 (m) Beginning January 1, 1990, each month the Department
18 shall pay into the Local Government Tax Fund, a special fund in
19 the State treasury which is hereby created, the net revenue
20 realized for the preceding month from the 1% tax imposed under
21 this Act.

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

1 December 1, 2019. This exception for aviation fuel only
2 applies for so long as the revenue use requirements of 49
3 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

12 Beginning January 1, 1990, each month the Department shall
13 pay into the Local Government Tax Fund 16% of the net revenue
14 realized for the preceding month from the 6.25% general rate
15 on the selling price of tangible personal property other than
16 aviation fuel sold on or after December 1, 2019. This
17 exception for aviation fuel only applies for so long as the
18 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
19 47133 are binding on the State.

20 For aviation fuel sold on or after December 1, 2019, each
21 month the Department shall pay into the State Aviation Program
22 Fund 20% of the net revenue realized for the preceding month
23 from the 6.25% general rate on the selling price of aviation
24 fuel, less an amount estimated by the Department to be
25 required for refunds of the 20% portion of the tax on aviation
26 fuel under this Act, which amount shall be deposited into the

1 Aviation Fuel Sales Tax Refund Fund. The Department shall only
2 pay moneys into the State Aviation Program Fund and the
3 Aviation Fuel Sales Tax Refund Fund under this Act for so long
4 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
5 U.S.C. 47133 are binding on the State.

6 Beginning August 1, 2000, each month the Department shall
7 pay into the Local Government Tax Fund 80% of the net revenue
8 realized for the preceding month from the 1.25% rate on the
9 selling price of motor fuel and gasohol. Beginning September
10 1, 2010, each month the Department shall pay into the Local
11 Government Tax Fund 80% of the net revenue realized for the
12 preceding month from the 1.25% rate on the selling price of
13 sales tax holiday items.

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

21 Beginning July 1, 2011, each month the Department shall
22 pay into the Clean Air Act Permit Fund 80% of the net revenue
23 realized for the preceding month from the 6.25% general rate
24 on the selling price of sorbents used in Illinois in the
25 process of sorbent injection as used to comply with the
26 Environmental Protection Act or the federal Clean Air Act, but

1 the total payment into the Clean Air Act Permit Fund under this
2 Act and the Use Tax Act shall not exceed \$2,000,000 in any
3 fiscal year.

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

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

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

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

18	Fiscal Year	Annual Specified Amount
19	1986	\$54,800,000
20	1987	\$76,650,000
21	1988	\$80,480,000
22	1989	\$88,510,000
23	1990	\$115,330,000
24	1991	\$145,470,000
25	1992	\$182,730,000
26	1993	\$206,520,000;

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

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

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

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

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

1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	300,000,000
15	2022	300,000,000
16	2023	300,000,000
17	2024	300,000,000
18	2025	300,000,000
19	2026	300,000,000
20	2027	375,000,000
21	2028	375,000,000
22	2029	375,000,000
23	2030	375,000,000
24	2031	375,000,000
25	2032	375,000,000
26	2033	375,000,000

1	2034	375,000,000
2	2035	375,000,000
3	2036	450,000,000

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

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

25 Subject to payment of amounts into the Capital Projects
26 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,

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

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

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

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

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

26 Subject to payments of amounts into the Build Illinois

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

8 Subject to successful execution and delivery of a
9 public-private agreement between the public agency and private
10 entity and completion of the civic build, beginning on July 1,
11 2023, of the remainder of the moneys received by the
12 Department under the Use Tax Act, the Service Use Tax Act, the
13 Service Occupation Tax Act, and this Act, the Department shall
14 deposit the following specified deposits in the aggregate from
15 collections under the Use Tax Act, the Service Use Tax Act, the
16 Service Occupation Tax Act, and the Retailers' Occupation Tax
17 Act, as required under Section 8.25g of the State Finance Act
18 for distribution consistent with the Public-Private
19 Partnership for Civic and Transit Infrastructure Project Act.
20 The moneys received by the Department pursuant to this Act and
21 required to be deposited into the Civic and Transit
22 Infrastructure Fund are subject to the pledge, claim and
23 charge set forth in Section 25-55 of the Public-Private
24 Partnership for Civic and Transit Infrastructure Project Act.
25 As used in this paragraph, "civic build", "private entity",
26 "public-private agreement", and "public agency" have the

1 meanings provided in Section 25-10 of the Public-Private
2 Partnership for Civic and Transit Infrastructure Project Act.

3	Fiscal Year.....	Total Deposit
4	2024	\$200,000,000
5	2025	\$206,000,000
6	2026	\$212,200,000
7	2027	\$218,500,000
8	2028	\$225,100,000
9	2029	\$288,700,000
10	2030	\$298,900,000
11	2031	\$309,300,000
12	2032	\$320,100,000
13	2033	\$331,200,000
14	2034	\$341,200,000
15	2035	\$351,400,000
16	2036	\$361,900,000
17	2037	\$372,800,000
18	2038	\$384,000,000
19	2039	\$395,500,000
20	2040	\$407,400,000
21	2041	\$419,600,000
22	2042	\$432,200,000
23	2043	\$445,100,000

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

1 Illinois Fund, the McCormick Place Expansion Project Fund, the
2 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
3 and the Tax Compliance and Administration Fund as provided in
4 this Section, the Department shall pay each month into the
5 Road Fund the amount estimated to represent 16% of the net
6 revenue realized from the taxes imposed on motor fuel and
7 gasohol. Beginning July 1, 2022 and until July 1, 2023,
8 subject to the payment of amounts into the County and Mass
9 Transit District Fund, the Local Government Tax Fund, the
10 Build Illinois Fund, the McCormick Place Expansion Project
11 Fund, the Illinois Tax Increment Fund, the Energy
12 Infrastructure Fund, and the Tax Compliance and Administration
13 Fund as provided in this Section, the Department shall pay
14 each month into the Road Fund the amount estimated to
15 represent 32% of the net revenue realized from the taxes
16 imposed on motor fuel and gasohol. Beginning July 1, 2023 and
17 until July 1, 2024, subject to the payment of amounts into the
18 County and Mass Transit District Fund, the Local Government
19 Tax Fund, the Build Illinois Fund, the McCormick Place
20 Expansion Project Fund, the Illinois Tax Increment Fund, the
21 Energy Infrastructure Fund, and the Tax Compliance and
22 Administration Fund as provided in this Section, the
23 Department shall pay each month into the Road Fund the amount
24 estimated to represent 48% of the net revenue realized from
25 the taxes imposed on motor fuel and gasohol. Beginning July 1,
26 2024 and until July 1, 2025, subject to the payment of amounts

1 into the County and Mass Transit District Fund, the Local
2 Government Tax Fund, the Build Illinois Fund, the McCormick
3 Place Expansion Project Fund, the Illinois Tax Increment Fund,
4 the Energy Infrastructure Fund, and the Tax Compliance and
5 Administration Fund as provided in this Section, the
6 Department shall pay each month into the Road Fund the amount
7 estimated to represent 64% of the net revenue realized from
8 the taxes imposed on motor fuel and gasohol. Beginning on July
9 1, 2025, subject to the payment of amounts into the County and
10 Mass Transit District Fund, the Local Government Tax Fund, the
11 Build Illinois Fund, the McCormick Place Expansion Project
12 Fund, the Illinois Tax Increment Fund, the Energy
13 Infrastructure Fund, and the Tax Compliance and Administration
14 Fund as provided in this Section, the Department shall pay
15 each month into the Road Fund the amount estimated to
16 represent 80% of the net revenue realized from the taxes
17 imposed on motor fuel and gasohol. As used in this paragraph
18 "motor fuel" has the meaning given to that term in Section 1.1
19 of the Motor Fuel Tax Act, and "gasohol" has the meaning given
20 to that term in Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

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

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

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

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

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

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

26 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;

1 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
2 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section
3 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
4 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

5 Article 99.

6 Section 99-99. Effective date. This Act takes effect upon
7 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 235 ILCS 5/6-5 from Ch. 43, par. 122

4 235 ILCS 5/6-6.65 new

5 235 ILCS 5/6-28.8

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

7 35 ILCS 120/3 from Ch. 120, par. 442

- 1 INDEX
- 2 Statutes amended in order of appearance
- 3 See Index