



Sen. Celina Villanueva

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1 AMENDMENT TO HOUSE BILL 4636

2 AMENDMENT NO. _____. Amend House Bill 4636 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 changing Section 216 as follows:

6 (35 ILCS 5/216)

7 Sec. 216. Credit for wages paid to returning citizens.

8 (a) For each taxable year beginning on or after January 1,
9 2007, each taxpayer is entitled to a credit against the tax
10 imposed by subsections (a) and (b) of Section 201 of this Act
11 in an amount equal to 5% of qualified wages paid by the
12 taxpayer during the taxable year to one or more Illinois
13 residents who are qualified returning citizens. For each
14 taxable year beginning on or after January 1, 2025, each
15 taxpayer is entitled to a credit against the tax imposed by
16 subsections (a) and (b) of Section 201 of this Act in an amount

1 equal to 15% of qualified wages paid by the taxpayer during the
2 taxable year to one or more Illinois residents who are
3 qualified returning citizens. The total credit allowed to a
4 taxpayer with respect to each qualified returning citizen may
5 not exceed \$1,500 for taxable years ending before December 31,
6 2025 ~~on or before December 31, 2024~~. For taxable years ending
7 on or after December 31, 2025, the total credit allowed to a
8 taxpayer with respect to each qualified returning citizen may
9 not exceed \$7,500. For taxable years ending on or after
10 December 31, 2025, the total amount in credit that may be
11 awarded under this Section may not exceed \$1,000,000 per
12 taxable year. For taxable years ending before December 31,
13 2023, for partners, shareholders of Subchapter S corporations,
14 and owners of limited liability companies, if the liability
15 company is treated as a partnership for purposes of federal
16 and State income taxation, there shall be allowed a credit
17 under this Section to be determined in accordance with the
18 determination of income and distributive share of income under
19 Sections 702 and 704 and Subchapter S of the Internal Revenue
20 Code. For taxable years ending on or after December 31, 2023,
21 partners and shareholders of subchapter S corporations are
22 entitled to a credit under this Section as provided in Section
23 251.

24 (b) For purposes of this Section, "qualified wages":

25 (1) includes only wages that are subject to federal
26 unemployment tax under Section 3306 of the Internal

1 Revenue Code, without regard to any dollar limitation
2 contained in that Section;

3 (2) does not include any amounts paid or incurred by
4 an employer for any period to any qualified returning
5 citizen for whom the employer receives federally funded
6 payments for on-the-job training of that qualified
7 returning citizen for that period; and

8 (3) includes only wages attributable to service
9 rendered during the one-year period beginning with the day
10 the qualified returning citizen begins work for the
11 employer.

12 If the taxpayer has received any payment from a program
13 established under Section 482(e)(1) of the federal Social
14 Security Act with respect to a qualified returning citizen,
15 then, for purposes of calculating the credit under this
16 Section, the amount of the qualified wages paid to that
17 qualified ex-offender must be reduced by the amount of the
18 payment.

19 (c) For purposes of this Section, "qualified returning
20 citizen" means any person who:

21 (1) has been convicted of a crime in this State or of
22 an offense in any other jurisdiction, not including any
23 offense or attempted offense that would subject a person
24 to registration under the Sex Offender Registration Act;

25 (2) was sentenced to a period of incarceration in an
26 Illinois adult correctional center; and

1 (3) was hired by the taxpayer within 3 years after
2 being released from an Illinois adult correctional center
3 if the credit is claimed for a taxable year beginning
4 before January 1, 2025 ~~on or before January 1, 2024~~, or was
5 hired by the taxpayer within 5 years after being released
6 from an Illinois adult correctional center if the credit
7 is claimed for a taxable year beginning on or after
8 January 1, 2025.

9 (d) In no event shall a credit under this Section reduce
10 the taxpayer's liability to less than zero. If the amount of
11 the credit exceeds the tax liability for the year, the excess
12 may be carried forward and applied to the tax liability of the
13 5 taxable years following the excess credit year. The tax
14 credit shall be applied to the earliest year for which there is
15 a tax liability. If there are credits for more than one year
16 that are available to offset a liability, the earlier credit
17 shall be applied first.

18 (e) This Section is exempt from the provisions of Section
19 250.

20 (Source: P.A. 103-396, eff. 1-1-24; 103-592, eff. 6-7-24.)

21 Section 15. The Live Theater Production Tax Credit Act is
22 amended by changing Sections 10-20 and 10-30 as follows:

23 (35 ILCS 17/10-20)

24 Sec. 10-20. Tax credit award. Subject to the conditions

1 set forth in this Act, an applicant is entitled to a tax credit
2 award as approved by the Department for qualifying Illinois
3 labor expenditures and Illinois production spending for each
4 tax year in which the applicant is awarded an accredited
5 theater production certificate issued by the Department. The
6 amount of tax credits awarded pursuant to this Act shall not
7 exceed \$2,000,000 in any State fiscal year ending on or before
8 June 30, 2022. The amount of tax credits awarded pursuant to
9 this Act for the State fiscal year ending on June 30, 2023 or
10 the State fiscal year ending on June 30, 2024 shall not exceed
11 \$4,000,000. For the State fiscal year ending on June 30, 2023
12 and the State fiscal year ending on June 30, 2024, no more than
13 \$2,000,000 in credits may be awarded in either of those fiscal
14 years to accredited theater productions that are not
15 commercial Broadway touring shows, and no more than \$2,000,000
16 in credits may be awarded in either of those fiscal years to
17 commercial Broadway touring shows. For State fiscal years
18 ending on or after June 30, 2025, the amount of tax credits
19 awarded under this Act shall not exceed \$6,000,000, with no
20 more than \$2,000,000 in credits awarded for long-run
21 productions and pre-Broadway productions, no more than
22 \$2,000,000 in credits awarded for commercial Broadway touring
23 shows, and no more than \$2,000,000 in credits awarded for
24 non-profit theater productions. ~~In the case of credits awarded
25 under this Act for non profit theater productions, no more
26 than \$100,000 in credits may be awarded to any single~~

1 ~~non-profit theater production.~~

2 The \$2,000,000 in credits that may be awarded for
3 non-profit theater productions under this Act in a State
4 fiscal year shall be allocated as follows:

5 (1) no credits may be awarded for non-profit theater
6 productions that have an annual operating budget of less
7 than \$25,000;

8 (2) no more than \$225,000 in credits may be awarded,
9 in the aggregate, for non-profit theater productions that
10 have an annual operating budget of \$25,000 or more but
11 less than \$250,000;

12 (3) no more than \$225,000 in credits may be awarded,
13 in the aggregate, for non-profit theater productions that
14 have an annual operating budget of \$250,000 or more but
15 less than \$1,000,000;

16 (4) no more than \$250,000 in credits may be awarded,
17 in the aggregate, for non-profit theater productions that
18 have an annual operating budget of \$1,000,000 or more but
19 less than \$2,500,000;

20 (5) no more than \$300,000 in credits may be awarded,
21 in the aggregate, for non-profit theater productions that
22 have an annual operating budget of \$2,500,000 or more but
23 less than \$5,000,000;

24 (6) no more than \$300,000 in credits may be awarded,
25 in the aggregate, for non-profit theater productions that
26 have an annual operating budget of \$5,000,000 or more but

1 less than \$10,000,000; and

2 (7) no more than \$700,000 in credits may be awarded,
3 in the aggregate, for non-profit theater productions that
4 have an annual operating budget of \$10,000,000 or more.

5 Credits shall be awarded on a first-come, first-served
6 basis. Notwithstanding the foregoing, if the amount of credits
7 applied for in any fiscal year exceeds the amount authorized
8 to be awarded under this Section, the excess credit amount
9 shall be awarded in the next fiscal year in which credits
10 remain available for award and shall be treated as having been
11 applied for on the first day of that fiscal year.

12 (Source: P.A. 102-700, eff. 4-19-22; 102-1112, eff. 12-21-22;
13 103-592, eff. 6-7-24.)

14 (35 ILCS 17/10-30)

15 Sec. 10-30. Review of application for accredited theater
16 production certificate.

17 (a) The Department shall issue an accredited theater
18 production certificate to an applicant if it finds that by a
19 preponderance the following conditions exist:

20 (1) the applicant intends to make the expenditure in
21 the State required for certification of the accredited
22 theater production;

23 (2) the applicant's accredited theater production is
24 economically sound and will benefit the people of the
25 State of Illinois by increasing opportunities for

1 employment and will strengthen the economy of Illinois;

2 (3) the following requirements related to the
3 implementation of a diversity plan have been met: (i) the
4 applicant has filed with the Department a diversity plan
5 outlining specific goals for hiring Illinois labor
6 expenditure eligible minority persons and women, as
7 defined in the Business Enterprise for Minorities, Women,
8 and Persons with Disabilities Act, and for using vendors
9 receiving certification under the Business Enterprise for
10 Minorities, Women, and Persons with Disabilities Act; (ii)
11 the Department has approved the plan as meeting the
12 requirements established by the Department and verified
13 that the applicant has met or made good faith efforts in
14 achieving those goals; and (iii) the Department has
15 adopted any rules that are necessary to ensure compliance
16 with the provisions set forth in this paragraph and
17 necessary to require that the applicant's plan reflects
18 the diversity of the population of this State;

19 (4) the applicant's accredited theater production
20 application indicates whether the applicant intends to
21 participate in training, education, and recruitment
22 programs that are organized in cooperation with Illinois
23 colleges and universities, labor organizations, and the
24 holders of accredited theater production certificates and
25 are designed to promote and encourage the training and
26 hiring of Illinois residents who represent the diversity

1 of Illinois;

2 (5) except for qualifying commercial Broadway touring
3 shows and non-profit theater productions ~~qualifying in the~~
4 ~~State fiscal year ending June 30, 2023~~, if not for the tax
5 credit award, the applicant's accredited theater
6 production would not occur in Illinois, which may be
7 demonstrated by any means, including, but not limited to,
8 evidence that: (i) the applicant, presenter, owner, or
9 licensee of the production rights has other state or
10 international location options at which to present the
11 production and could reasonably and efficiently locate
12 outside of the State, (ii) at least one other state or
13 nation could be considered for the production, (iii) the
14 receipt of the tax award credit is a major factor in the
15 decision of the applicant, presenter, production owner or
16 licensee as to where the production will be presented and
17 that without the tax credit award the applicant likely
18 would not create or retain jobs in Illinois, or (iv)
19 receipt of the tax credit award is essential to the
20 applicant's decision to create or retain new jobs in the
21 State; and

22 (6) the tax credit award will result in an overall
23 positive impact to the State, as determined by the
24 Department using the best available data.

25 (b) If any of the provisions in this Section conflict with
26 any existing collective bargaining agreements, the terms and

1 conditions of those collective bargaining agreements shall
2 control.

3 (c) The Department shall act expeditiously regarding
4 approval of applications for accredited theater production
5 certificates so as to accommodate the pre-production work,
6 booking, commencement of ticket sales, determination of
7 performance dates, load in, and other matters relating to the
8 live theater productions for which approval is sought.

9 (Source: P.A. 102-1112, eff. 12-21-22.)

10 Section 20. The Music and Musicians Tax Credit and Jobs
11 Act is amended by changing Sections 50-10, 50-20, 50-25,
12 50-40, and 50-45 as follows:

13 (35 ILCS 19/50-10)

14 Sec. 50-10. Definitions. As used in this Act:

15 "Department" means the Department of Commerce and Economic
16 Opportunity.

17 "Expenditure in the State" means (i) an expenditure to
18 acquire, from a source within the State, property that is
19 subject to tax under the Use Tax Act, the Service Use Tax Act,
20 the Service Occupation Tax Act, or the Retailers' Occupation
21 Tax Act or (ii) an expenditure for compensation for services
22 performed within the State that is subject to State income tax
23 under the Illinois Income Tax Act.

24 "Illinois labor expenditure" means gross salary or wages,

1 including, but not limited to, taxes, benefits, and any other
2 consideration incurred or paid to artist employees of the
3 applicant for services rendered to and on behalf of the
4 qualified music company, provided that the expenditure is:

5 (1) incurred or paid by the applicant on or after the
6 effective date of this Act for services related to any
7 portion of a qualified music company from rehearsals,
8 performances, and any other qualified music company
9 related activities;

10 (2) limited to the first \$100,000 of wages incurred or
11 paid to each employee of a qualified music production in
12 each tax year;

13 (3) paid in the tax year for which the applicant is
14 claiming the tax credit award;

15 (4) paid to persons residing in Illinois at the time
16 payments were made; and

17 (5) reasonable under the circumstances.

18 "Qualified music company" means an entity that (i) is
19 authorized to do business in Illinois, (ii) is engaged
20 directly or indirectly in the production, distribution, or
21 promotion of music, (iii) is certified by the Department as
22 meeting the eligibility requirements of this Act, and (iv) has
23 executed a contract with the Department providing the terms
24 and conditions for its participation.

25 "Qualified music company payroll" or "QMC payroll" means
26 wages reported by the qualified music company in box 1 of each

1 W-2 form prepared for an employee of the qualified music
2 company who is an Illinois resident.

3 "Resident copyright" means the copyright of a musical
4 composition written by an Illinois resident or owned by an
5 Illinois-domiciled music company, as evidenced by documents of
6 ownership, including, but not limited to, registration with
7 the United States Copyright Office.

8 "Sound recording" means a recording of music, poetry, or a
9 spoken-word performance made, in whole or in part, in
10 Illinois. "Sound recording" does not include the audio
11 portions of dialogue or words spoken and recorded as part of
12 television news coverage or athletic events.

13 "Sound recording production company" means a company
14 engaged in the business of producing sound recordings. "Sound
15 recording production company" does not include any person or
16 company, or any company owned, affiliated, or controlled, in
17 whole or in part, by any company or person, that is in default
18 on a loan made by the State or a loan guaranteed by the State,
19 nor which has ever declared bankruptcy under which an
20 obligation of the company or person to pay or repay public
21 funds or moneys was discharged as a part of the bankruptcy.

22 "State-certified production" means a sound recording
23 production, or a series of productions, including, but not
24 limited to, master and demonstration recordings, occurring
25 over the course of a 12-month period, and the base
26 production-related investment that is approved by the

1 Department ~~within 180 days~~ after receipt by the Department of
2 a complete application for initial certification of a
3 production. ~~If the production is not approved within 180 days,~~
4 ~~the Department shall provide a written report to the Senate~~
5 ~~Executive Committee and the House Executive Committee that~~
6 ~~states the reason why the production has not been approved.~~

7 "Tax credit award" means the issuance to a taxpayer by the
8 Department of a tax credit award against the taxes imposed by
9 subsections (a) and (b) of Section 201 of the Illinois Income
10 Tax Act as provided in this Act.

11 (Source: P.A. 103-592, eff. 6-7-24; revised 10-24-24.)

12 (35 ILCS 19/50-20)

13 Sec. 50-20. Application for certification of qualified
14 music company. Any applicant who ~~that~~ operates ~~a qualified~~
15 ~~music company located in the State~~ or is proposing to operate a
16 business ~~qualified music company~~ in the State may apply to the
17 Department to have the business ~~qualified music company~~
18 certified by the Department as a qualified music company if
19 the business meets the criteria for certification set forth in
20 this Act.

21 (Source: P.A. 103-592, eff. 6-7-24.)

22 (35 ILCS 19/50-25)

23 Sec. 50-25. Review of applications for qualified music
24 company certificates.

1 (a) The Department shall issue a qualified music company
2 certificate to an applicant if it finds that ~~a preponderance~~
3 ~~of~~ the following conditions exist ~~exists~~:

4 (1) the applicant is engaged directly or indirectly in
5 the production, distribution, and promotion of music;

6 (2) the applicant intends to make an ~~the~~ expenditure
7 as defined in this Act ~~in the State required for~~
8 ~~certification of the qualified music company;~~

9 (3) the applicant's qualified music company is
10 economically sound and will benefit the people of the
11 State of Illinois by increasing opportunities for
12 employment and will strengthen the economy of Illinois;

13 (4) the following requirements related to the
14 implementation of a diversity plan have been met:

15 (A) the applicant has filed with the Department a
16 diversity plan outlining specific goals for hiring
17 Illinois labor expenditure eligible minority persons
18 and women, as defined in the Business Enterprise for
19 Minorities, Women, and Persons with Disabilities Act,
20 and for using vendors receiving certification under
21 the Business Enterprise for Minorities, Women, and
22 Persons with Disabilities Act;

23 (B) the Department has approved the plan as
24 meeting the requirements established by the Department
25 and verified that the applicant has met or made good
26 faith efforts in achieving those goals; and

1 (C) the Department has adopted any rules that are
2 necessary to ensure compliance with the provisions set
3 forth in this paragraph (4) and any rules that are
4 necessary to show that the applicant's plan reflects
5 the diversity of the population of this State;

6 (5) the applicant's qualified music company
7 application indicates whether the applicant intends to
8 participate in training, education, and recruitment
9 programs that are organized in cooperation with Illinois
10 colleges and universities, labor organizations, and the
11 holders of qualified music company certificates and are
12 designed to promote and encourage the training and hiring
13 of Illinois residents who represent the diversity of
14 Illinois; and

15 (6) the tax credit award will result in an overall
16 positive impact to the State, ~~as determined by the~~
17 ~~Department using the best available data.~~

18 (b) If any of the provisions in this Section conflict with
19 any existing collective bargaining agreements, the terms and
20 conditions of those collective bargaining agreements shall
21 control.

22 (c) The Department shall act expeditiously regarding
23 approval of applications for qualified music companies so as
24 to accommodate the operations and needs of those companies.

25 (Source: P.A. 103-592, eff. 6-7-24.)

1 (35 ILCS 19/50-40)

2 Sec. 50-40. Amount and payment of the tax credit award.

3 (a) For taxable years beginning on or after January 1,
4 2025, the Department shall determine the amount of the tax
5 award under this Act ~~may award tax credit awards to qualified~~
6 ~~music companies~~. The award may not exceed 10% of the Illinois
7 labor expenditures for the State-certified production if the
8 QMC payroll of the qualified music company for the taxable
9 year does not exceed \$150,000 or 15% of the Illinois labor
10 expenditures for the State-certified production if the QMC
11 payroll of the qualified music company for the taxable year
12 exceeds \$150,000, plus all of the following:

13 (1) an additional 15% of the Illinois labor
14 expenditures for the State-certified production generated
15 by the employment of Illinois residents in geographic
16 areas of high poverty or high unemployment in each tax
17 year, as determined by the Department; and

18 (2) an additional 7% of the Illinois labor
19 expenditures for the State-certified production generated
20 by the employment of individuals who are employed at a
21 wage of no less than the general prevailing hourly rate as
22 paid for work of a similar character in the locality in
23 which the work is performed; and

24 (3) an additional 7% of the Illinois labor
25 expenditures for the State-certified production incurred
26 by a qualified music company and spent on post-production

1 sound recording for television or film work completed in
2 Illinois.

3 (b) To the extent that the base investment by a qualified
4 music company is expended on a sound recording production of a
5 resident copyright, the investor shall be allowed an
6 additional 10% increase in the base investment rate.

7 (c) The aggregate amount of credits certified for all
8 investors pursuant to this Section during any calendar year
9 shall not exceed \$2,000,000. No more than \$200,000 in tax
10 credits may be granted per calendar year for any single
11 qualified music company.

12 (d) A business is eligible for participation in the
13 program if the business meets all of the following criteria:

14 (1) The business is engaged directly or indirectly in
15 the production, distribution, and promotion of music.

16 (2) The business is approved by the Director of
17 Commerce and Economic Opportunity.

18 (e) Upon approval of a tax credit award under this Act, the
19 Department shall issue a tax credit certificate to the
20 applicant.

21 (Source: P.A. 103-592, eff. 6-7-24.)

22 (35 ILCS 19/50-45)

23 Sec. 50-45. Qualified music program evaluation and
24 reports.

25 (a) (Blank). ~~The Department's qualified music program tax~~

1 ~~credit award evaluation must include:~~

2 ~~(1) an assessment of the effectiveness of the program~~
3 ~~in creating and retaining new jobs in Illinois;~~

4 ~~(2) an assessment of the revenue impact of the~~
5 ~~program;~~

6 ~~(3) in the discretion of the Department, a review of~~
7 ~~the practices and experiences of other states or nations~~
8 ~~with similar programs; and~~

9 ~~(4) an assessment of the overall success of the~~
10 ~~program.~~

11 The Department may make a recommendation to extend,
12 modify, or not extend the program based on the evaluation.

13 (b) At the end of each fiscal quarter, the Department
14 shall submit to the General Assembly a report that includes,
15 without limitation:

16 (1) an assessment of the economic impact of the
17 program, including the number of jobs created and
18 retained, and whether the job positions are entry level,
19 management, vendor, or production related;

20 (2) the amount of qualified music company spending
21 brought to Illinois, including the amount of spending and
22 type of Illinois vendors hired in connection with a
23 qualified music company; and

24 (3) a determination of whether those receiving
25 qualifying Illinois labor expenditure salaries or wages
26 reflect the geographic, racial and ethnic, gender, and

1 income level diversity of the State of Illinois.

2 (c) At the end of each fiscal year, the Department shall
3 submit to the General Assembly a report that includes, without
4 limitation:

5 (1) the identification of each vendor that provided
6 goods or services that were included in a qualified music
7 company's Illinois spending;

8 (2) a statement of the amount paid to each identified
9 vendor by the qualified music program and whether the
10 vendor is a minority-owned or women-owned business as
11 defined in Section 2 of the Business Enterprise for
12 Minorities, Women, and Persons with Disabilities Act; and

13 (3) a description of the steps taken by the Department
14 to encourage qualified music companies ~~company~~ to use
15 vendors who are minority-owned or women-owned businesses.

16 (Source: P.A. 103-592, eff. 6-7-24; revised 10-21-24.)

17 Section 25. The Use Tax Act is amended by changing Section
18 9 as follows:

19 (35 ILCS 105/9)

20 (Text of Section before amendment by P.A. 103-592, Article
21 75, Section 75-5)

22 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
23 and trailers that are required to be registered with an agency
24 of this State, each retailer required or authorized to collect

1 the tax imposed by this Act shall pay to the Department the
2 amount of such tax (except as otherwise provided) at the time
3 when he is required to file his return for the period during
4 which such tax was collected, less a discount of 2.1% prior to
5 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
6 per calendar year, whichever is greater, which is allowed to
7 reimburse the retailer for expenses incurred in collecting the
8 tax, keeping records, preparing and filing returns, remitting
9 the tax and supplying data to the Department on request.
10 Beginning with returns due on or after January 1, 2025, the
11 discount allowed in this Section, the Retailers' Occupation
12 Tax Act, the Service Occupation Tax Act, and the Service Use
13 Tax Act, including any local tax administered by the
14 Department and reported on the same return, shall not exceed
15 \$1,000 per month in the aggregate for returns other than
16 transaction returns filed during the month. When determining
17 the discount allowed under this Section, retailers shall
18 include the amount of tax that would have been due at the 6.25%
19 rate but for the 1.25% rate imposed on sales tax holiday items
20 under Public Act 102-700. The discount under this Section is
21 not allowed for the 1.25% portion of taxes paid on aviation
22 fuel that is subject to the revenue use requirements of 49
23 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the
24 discount allowed under this Section, retailers shall include
25 the amount of tax that would have been due at the 1% rate but
26 for the 0% rate imposed under Public Act 102-700. In the case

1 of retailers who report and pay the tax on a transaction by
2 transaction basis, as provided in this Section, such discount
3 shall be taken with each such tax remittance instead of when
4 such retailer files his periodic return, but, beginning with
5 returns due on or after January 1, 2025, the discount allowed
6 under this Section and the Retailers' Occupation Tax Act,
7 including any local tax administered by the Department and
8 reported on the same transaction return, shall not exceed
9 \$1,000 per month for all transaction returns filed during the
10 month. The discount allowed under this Section is allowed only
11 for returns that are filed in the manner required by this Act.
12 The Department may disallow the discount for retailers whose
13 certificate of registration is revoked at the time the return
14 is filed, but only if the Department's decision to revoke the
15 certificate of registration has become final. A retailer need
16 not remit that part of any tax collected by him to the extent
17 that he is required to remit and does remit the tax imposed by
18 the Retailers' Occupation Tax Act, with respect to the sale of
19 the same property.

20 Where such tangible personal property is sold under a
21 conditional sales contract, or under any other form of sale
22 wherein the payment of the principal sum, or a part thereof, is
23 extended beyond the close of the period for which the return is
24 filed, the retailer, in collecting the tax (except as to motor
25 vehicles, watercraft, aircraft, and trailers that are required
26 to be registered with an agency of this State), may collect for

1 each tax return period, only the tax applicable to that part of
2 the selling price actually received during such tax return
3 period.

4 Except as provided in this Section, on or before the
5 twentieth day of each calendar month, such retailer shall file
6 a return for the preceding calendar month. Such return shall
7 be filed on forms prescribed by the Department and shall
8 furnish such information as the Department may reasonably
9 require. The return shall include the gross receipts on food
10 for human consumption that is to be consumed off the premises
11 where it is sold (other than alcoholic beverages, food
12 consisting of or infused with adult use cannabis, soft drinks,
13 and food that has been prepared for immediate consumption)
14 which were received during the preceding calendar month,
15 quarter, or year, as appropriate, and upon which tax would
16 have been due but for the 0% rate imposed under Public Act
17 102-700. The return shall also include the amount of tax that
18 would have been due on food for human consumption that is to be
19 consumed off the premises where it is sold (other than
20 alcoholic beverages, food consisting of or infused with adult
21 use cannabis, soft drinks, and food that has been prepared for
22 immediate consumption) but for the 0% rate imposed under
23 Public Act 102-700.

24 On and after January 1, 2018, except for returns required
25 to be filed prior to January 1, 2023 for motor vehicles,
26 watercraft, aircraft, and trailers that are required to be

1 registered with an agency of this State, with respect to
2 retailers whose annual gross receipts average \$20,000 or more,
3 all returns required to be filed pursuant to this Act shall be
4 filed electronically. On and after January 1, 2023, with
5 respect to retailers whose annual gross receipts average
6 \$20,000 or more, all returns required to be filed pursuant to
7 this Act, including, but not limited to, returns for motor
8 vehicles, watercraft, aircraft, and trailers that are required
9 to be registered with an agency of this State, shall be filed
10 electronically. Retailers who demonstrate that they do not
11 have access to the Internet or demonstrate hardship in filing
12 electronically may petition the Department to waive the
13 electronic filing requirement.

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

21 1. The name of the seller;

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

25 3. The total amount of taxable receipts received by
26 him during the preceding calendar month from sales of

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

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

6 5. The amount of tax due;

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

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

10 Each retailer required or authorized to collect the tax
11 imposed by this Act on aviation fuel sold at retail in this
12 State during the preceding calendar month shall, instead of
13 reporting and paying tax on aviation fuel 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 collecting tax on aviation fuel shall file
19 all aviation fuel tax returns and shall make all aviation fuel
20 tax payments by electronic means in the manner and form
21 required by the Department. For purposes of this Section,
22 "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

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

20 Before October 1, 2000, if the taxpayer's average monthly
21 tax liability to the Department under this Act, the Retailers'
22 Occupation Tax Act, the Service Occupation Tax Act, the
23 Service Use Tax Act was \$10,000 or more during the preceding 4
24 complete calendar quarters, he shall file a return with the
25 Department each month by the 20th day of the month next
26 following the month during which such tax liability is

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

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

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

1 1.25% in Public Act 102-700 on sales tax holiday items had not
2 occurred. For quarter monthly payments due on or after July 1,
3 2023 and through June 30, 2024, "25% of the taxpayer's
4 liability for the same calendar month of the preceding year"
5 shall be determined as if the rate reduction to 1.25% in Public
6 Act 102-700 on sales tax holiday items had not occurred.
7 Quarter monthly payment status shall be determined under this
8 paragraph as if the rate reduction to 0% in Public Act 102-700
9 on food for human consumption that is to be consumed off the
10 premises where it is sold (other than alcoholic beverages,
11 food consisting of or infused with adult use cannabis, soft
12 drinks, and food that has been prepared for immediate
13 consumption) had not occurred. For quarter monthly payments
14 due under this paragraph on or after July 1, 2023 and through
15 June 30, 2024, "25% of the taxpayer's liability for the same
16 calendar month of the preceding year" shall be determined as
17 if the rate reduction to 0% in Public Act 102-700 had not
18 occurred. If any such quarter monthly payment is not paid at
19 the time or in the amount required by this Section, then the
20 taxpayer shall be liable for penalties and interest on the
21 difference between the minimum amount due and the amount of
22 such quarter monthly payment actually and timely paid, except
23 insofar as the taxpayer has previously made payments for that
24 month to the Department in excess of the minimum payments
25 previously due as provided in this Section. The Department
26 shall make reasonable rules and regulations to govern the

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

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

1 taxpayer, the taxpayer's vendor's discount shall be reduced,
2 if necessary, to reflect the difference between the credit
3 taken and that actually due, and the taxpayer shall be liable
4 for penalties and interest on such difference.

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

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

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

25 Notwithstanding any other provision in this Act concerning
26 the time within which a retailer may file his return, in the

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

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

1 3-2 of the Boat Registration and Safety Act, a personal
2 watercraft, or any boat equipped with an inboard motor.

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

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

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

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

1 if that is claimed to be the fact); the place and date of the
2 sale, a sufficient identification of the property sold, and
3 such other information as the Department may reasonably
4 require.

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

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

1 support of such purchaser's application for an Illinois
2 certificate or other evidence of title or registration to such
3 tangible personal property.

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

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

1 the tax directly to the Department, he shall pay the tax in the
2 same amount and in the same form in which it would be remitted
3 if the tax had been remitted to the Department by the retailer.

4 On and after January 1, 2025, with respect to the lease of
5 trailers, other than semitrailers as defined in Section 1-187
6 of the Illinois Vehicle Code, that are required to be
7 registered with an agency of this State and that are subject to
8 the tax on lease receipts under this Act, notwithstanding any
9 other provision of this Act to the contrary, for the purpose of
10 reporting and paying tax under this Act on those lease
11 receipts, lessors shall file returns in addition to and
12 separate from the transaction reporting return. Lessors shall
13 file those lease returns and make payment to the Department by
14 electronic means on or before the 20th day of each month
15 following the month, quarter, or year, as applicable, in which
16 lease receipts were received. All lease receipts received by
17 the lessor from the lease of those trailers during the same
18 reporting period shall be reported and tax shall be paid on a
19 single return form to be prescribed by the Department.

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

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

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

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

24 Where the retailer has more than one business registered
25 with the Department under separate registration under this
26 Act, such retailer may not file each return that is due as a

1 single return covering all such registered businesses, but
2 shall file separate returns for each such registered business.

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

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

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

26 For aviation fuel sold on or after December 1, 2019, each

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

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

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

1 government.

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

9 Beginning July 1, 2011, each month the Department shall
10 pay into the Clean Air Act Permit Fund 80% of the net revenue
11 realized for the preceding month from the 6.25% general rate
12 on the selling price of sorbents used in Illinois in the
13 process of sorbent injection as used to comply with the
14 Environmental Protection Act or the federal Clean Air Act, but
15 the total payment into the Clean Air Act Permit Fund under this
16 Act and the Retailers' Occupation Tax Act shall not exceed
17 \$2,000,000 in any fiscal year.

18 Beginning July 1, 2013, each month the Department shall
19 pay into the Underground Storage Tank Fund from the proceeds
20 collected under this Act, the Service Use Tax Act, the Service
21 Occupation Tax Act, and the Retailers' Occupation Tax Act an
22 amount equal to the average monthly deficit in the Underground
23 Storage Tank Fund during the prior year, as certified annually
24 by the Illinois Environmental Protection Agency, but the total
25 payment into the Underground Storage Tank Fund under this Act,
26 the Service Use Tax Act, the Service Occupation Tax Act, and

1 the Retailers' Occupation Tax Act shall not exceed \$18,000,000
2 in any State fiscal year. As used in this paragraph, the
3 "average monthly deficit" shall be equal to the difference
4 between the average monthly claims for payment by the fund and
5 the average monthly revenues deposited into the fund,
6 excluding payments made pursuant to this paragraph.

7 Beginning July 1, 2015, of the remainder of the moneys
8 received by the Department under this Act, the Service Use Tax
9 Act, the Service Occupation Tax Act, and the Retailers'
10 Occupation Tax Act, each month the Department shall deposit
11 \$500,000 into the State Crime Laboratory Fund.

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	300,000,000
16	2022	300,000,000
17	2023	300,000,000
18	2024	300,000,000
19	2025	300,000,000
20	2026	300,000,000
21	2027	375,000,000
22	2028	375,000,000
23	2029	375,000,000
24	2030	375,000,000
25	2031	375,000,000
26	2032	375,000,000

1	2033	375,000,000
2	2034	375,000,000
3	2035	375,000,000
4	2036	450,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Capital Projects

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

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

21 Subject to payment of amounts into the Build Illinois
22 Fund, the McCormick Place Expansion Project Fund, the Illinois
23 Tax Increment Fund, and the Energy Infrastructure Fund
24 pursuant to the preceding paragraphs or in any amendments to
25 this Section hereafter enacted, beginning on the first day of
26 the first calendar month to occur on or after August 26, 2014

1 (the effective date of Public Act 98-1098), each month, from
2 the collections made under Section 9 of the Use Tax Act,
3 Section 9 of the Service Use Tax Act, Section 9 of the Service
4 Occupation Tax Act, and Section 3 of the Retailers' Occupation
5 Tax Act, the Department shall pay into the Tax Compliance and
6 Administration Fund, to be used, subject to appropriation, to
7 fund additional auditors and compliance personnel at the
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
9 the cash receipts collected during the preceding fiscal year
10 by the Audit Bureau of the Department under the Use Tax Act,
11 the Service Use Tax Act, the Service Occupation Tax Act, the
12 Retailers' Occupation Tax Act, and associated local occupation
13 and use taxes administered by the Department.

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

21 Subject to successful execution and delivery of a
22 public-private agreement between the public agency and private
23 entity and completion of the civic build, beginning on July 1,
24 2023, of the remainder of the moneys received by the
25 Department under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and this Act, the Department shall

1 deposit the following specified deposits in the aggregate from
 2 collections under the Use Tax Act, the Service Use Tax Act, the
 3 Service Occupation Tax Act, and the Retailers' Occupation Tax
 4 Act, as required under Section 8.25g of the State Finance Act
 5 for distribution consistent with the Public-Private
 6 Partnership for Civic and Transit Infrastructure Project Act.
 7 The moneys received by the Department pursuant to this Act and
 8 required to be deposited into the Civic and Transit
 9 Infrastructure Fund are subject to the pledge, claim, and
 10 charge set forth in Section 25-55 of the Public-Private
 11 Partnership for Civic and Transit Infrastructure Project Act.
 12 As used in this paragraph, "civic build", "private entity",
 13 "public-private agreement", and "public agency" have the
 14 meanings provided in Section 25-10 of the Public-Private
 15 Partnership for Civic and Transit Infrastructure Project Act.

16	Fiscal Year.....	Total Deposit
17	2024	\$200,000,000
18	2025	\$206,000,000
19	2026	\$212,200,000
20	2027	\$218,500,000
21	2028	\$225,100,000
22	2029	\$288,700,000
23	2030	\$298,900,000
24	2031	\$309,300,000
25	2032	\$320,100,000
26	2033	\$331,200,000

1	2034	.....	\$341,200,000
2	2035	.....	\$351,400,000
3	2036	.....	\$361,900,000
4	2037	.....	\$372,800,000
5	2038	.....	\$384,000,000
6	2039	.....	\$395,500,000
7	2040	.....	\$407,400,000
8	2041	.....	\$419,600,000
9	2042	.....	\$432,200,000
10	2043	.....	\$445,100,000

11 Beginning July 1, 2021 and until July 1, 2022, subject to
12 the payment of amounts into the State and Local Sales Tax
13 Reform Fund, the Build Illinois Fund, the McCormick Place
14 Expansion Project Fund, the Illinois Tax Increment Fund, and
15 the Tax Compliance and Administration Fund as provided in this
16 Section, the Department shall pay each month into the Road
17 Fund the amount estimated to represent 16% of the net revenue
18 realized from the taxes imposed on motor fuel and gasohol.
19 Beginning July 1, 2022 and until July 1, 2023, subject to the
20 payment of amounts into the State and Local Sales Tax Reform
21 Fund, the Build Illinois Fund, the McCormick Place Expansion
22 Project Fund, the Illinois Tax Increment Fund, and the Tax
23 Compliance and Administration Fund as provided in this
24 Section, the Department shall pay each month into the Road
25 Fund the amount estimated to represent 32% of the net revenue
26 realized from the taxes imposed on motor fuel and gasohol.

1 Beginning July 1, 2023 and until July 1, 2024, subject to the
2 payment of amounts into the State and Local Sales Tax Reform
3 Fund, the Build Illinois Fund, the McCormick Place Expansion
4 Project Fund, the Illinois Tax Increment Fund, and the Tax
5 Compliance and Administration Fund as provided in this
6 Section, the Department shall pay each month into the Road
7 Fund the amount estimated to represent 48% of the net revenue
8 realized from the taxes imposed on motor fuel and gasohol.
9 Beginning July 1, 2024 and until July 1, 2025, subject to the
10 payment of amounts into the State and Local Sales Tax Reform
11 Fund, the Build Illinois Fund, the McCormick Place Expansion
12 Project Fund, the Illinois Tax Increment Fund, and the Tax
13 Compliance and Administration Fund as provided in this
14 Section, the Department shall pay each month into the Road
15 Fund the amount estimated to represent 64% of the net revenue
16 realized from the taxes imposed on motor fuel and gasohol.
17 Beginning on July 1, 2025, subject to the payment of amounts
18 into the State and Local Sales Tax Reform Fund, the Build
19 Illinois Fund, the McCormick Place Expansion Project Fund, the
20 Illinois Tax Increment Fund, and the Tax Compliance and
21 Administration Fund as provided in this Section, the
22 Department shall pay each month into the Road Fund the amount
23 estimated to represent 80% of the net revenue realized from
24 the taxes imposed on motor fuel and gasohol. As used in this
25 paragraph "motor fuel" has the meaning given to that term in
26 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the

1 meaning given to that term in Section 3-40 of this Act.

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

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

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

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

26 (Source: P.A. 102-700, Article 60, Section 60-15, eff.

1 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
2 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
3 7-28-23; 103-592, Article 110, Section 110-5, eff. 6-7-24;
4 revised 7-22-24.)

5 (Text of Section after amendment by P.A. 103-592, Article
6 75, Section 75-5)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request.
19 Beginning with returns due on or after January 1, 2025, the
20 discount allowed in this Section, the Retailers' Occupation
21 Tax Act, the Service Occupation Tax Act, and the Service Use
22 Tax Act, including any local tax administered by the
23 Department and reported on the same return, shall not exceed
24 \$1,000 per month in the aggregate for returns other than
25 transaction returns filed during the month. When determining

1 the discount allowed under this Section, retailers shall
2 include the amount of tax that would have been due at the 6.25%
3 rate but for the 1.25% rate imposed on sales tax holiday items
4 under Public Act 102-700. The discount under this Section is
5 not allowed for the 1.25% portion of taxes paid on aviation
6 fuel that is subject to the revenue use requirements of 49
7 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the
8 discount allowed under this Section, retailers shall include
9 the amount of tax that would have been due at the 1% rate but
10 for the 0% rate imposed under Public Act 102-700. In the case
11 of retailers who report and pay the tax on a transaction by
12 transaction basis, as provided in this Section, such discount
13 shall be taken with each such tax remittance instead of when
14 such retailer files his periodic return, but, beginning with
15 returns due on or after January 1, 2025, the discount allowed
16 under this Section and the Retailers' Occupation Tax Act,
17 including any local tax administered by the Department and
18 reported on the same transaction return, shall not exceed
19 \$1,000 per month for all transaction returns filed during the
20 month. The discount allowed under this Section is allowed only
21 for returns that are filed in the manner required by this Act.
22 The Department may disallow the discount for retailers whose
23 certificate of registration is revoked at the time the return
24 is filed, but only if the Department's decision to revoke the
25 certificate of registration has become final. A retailer need
26 not remit that part of any tax collected by him to the extent

1 that he is required to remit and does remit the tax imposed by
2 the Retailers' Occupation Tax Act, with respect to the sale of
3 the same property.

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

14 In the case of leases, except as otherwise provided in
15 this Act, the lessor, in collecting the tax, may collect for
16 each tax return period, only the tax applicable to that part of
17 the selling price actually received during such tax return
18 period.

19 Except as provided in this Section, on or before the
20 twentieth day of each calendar month, such retailer shall file
21 a return for the preceding calendar month. Such return shall
22 be filed on forms prescribed by the Department and shall
23 furnish such information as the Department may reasonably
24 require. The return shall include the gross receipts on food
25 for human consumption that is to be consumed off the premises
26 where it is sold (other than alcoholic beverages, food

1 consisting of or infused with adult use cannabis, soft drinks,
2 and food that has been prepared for immediate consumption)
3 which were received during the preceding calendar month,
4 quarter, or year, as appropriate, and upon which tax would
5 have been due but for the 0% rate imposed under Public Act
6 102-700. The return shall also include the amount of tax that
7 would have been due on food for human consumption that is to be
8 consumed off the premises where it is sold (other than
9 alcoholic beverages, food consisting of or infused with adult
10 use cannabis, soft drinks, and food that has been prepared for
11 immediate consumption) but for the 0% rate imposed under
12 Public Act 102-700.

13 On and after January 1, 2018, except for returns required
14 to be filed prior to January 1, 2023 for motor vehicles,
15 watercraft, aircraft, and trailers that are required to be
16 registered with an agency of this State, with respect to
17 retailers whose annual gross receipts average \$20,000 or more,
18 all returns required to be filed pursuant to this Act shall be
19 filed electronically. On and after January 1, 2023, with
20 respect to retailers whose annual gross receipts average
21 \$20,000 or more, all returns required to be filed pursuant to
22 this Act, including, but not limited to, returns for motor
23 vehicles, watercraft, aircraft, and trailers that are required
24 to be registered with an agency of this State, shall be filed
25 electronically. Retailers who demonstrate that they do not
26 have access to the Internet or demonstrate hardship in filing

1 electronically may petition the Department to waive the
2 electronic filing requirement.

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

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

25 Each retailer required or authorized to collect the tax
26 imposed by this Act on aviation fuel sold at retail in this

1 State during the preceding calendar month shall, instead of
2 reporting and paying tax on aviation fuel as otherwise
3 required by this Section, report and pay such tax on a separate
4 aviation fuel tax return. The requirements related to the
5 return shall be as otherwise provided in this Section.
6 Notwithstanding any other provisions of this Act to the
7 contrary, retailers collecting tax on aviation fuel shall file
8 all aviation fuel tax returns and shall make all aviation fuel
9 tax payments by electronic means in the manner and form
10 required by the Department. For purposes of this Section,
11 "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

1 with the permission of the Department.

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

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

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

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

1 prior to January 1, 1996, each payment shall be in an amount
2 equal to 22.5% of the taxpayer's actual liability for the
3 month or 25% of the taxpayer's liability for the same calendar
4 month of the preceding year or 100% of the taxpayer's actual
5 liability for the quarter monthly reporting period. The amount
6 of such quarter monthly payments shall be credited against the
7 final tax liability of the taxpayer's return for that month.
8 Before October 1, 2000, once applicable, the requirement of
9 the making of quarter monthly payments to the Department shall
10 continue until such taxpayer's average monthly liability to
11 the Department during the preceding 4 complete calendar
12 quarters (excluding the month of highest liability and the
13 month of lowest liability) is less than \$9,000, or until such
14 taxpayer's average monthly liability to the Department as
15 computed for each calendar quarter of the 4 preceding complete
16 calendar quarter period is less than \$10,000. However, if a
17 taxpayer can show the Department that a substantial change in
18 the taxpayer's business has occurred which causes the taxpayer
19 to anticipate that his average monthly tax liability for the
20 reasonably foreseeable future will fall below the \$10,000
21 threshold stated above, then such taxpayer may petition the
22 Department for change in such taxpayer's reporting status. On
23 and after October 1, 2000, once applicable, the requirement of
24 the making of quarter monthly payments to the Department 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 \$19,000 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 \$20,000. 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 \$20,000
10 threshold stated above, then such taxpayer may petition the
11 Department for a change in such taxpayer's reporting status.
12 The Department shall change such taxpayer's reporting status
13 unless it finds that such change is seasonal in nature and not
14 likely to be long term. Quarter monthly payment status shall
15 be determined under this paragraph as if the rate reduction to
16 1.25% in Public Act 102-700 on sales tax holiday items had not
17 occurred. For quarter monthly payments due on or after July 1,
18 2023 and through June 30, 2024, "25% of the taxpayer's
19 liability for the same calendar month of the preceding year"
20 shall be determined as if the rate reduction to 1.25% in Public
21 Act 102-700 on sales tax holiday items had not occurred.
22 Quarter monthly payment status shall be determined under this
23 paragraph as if the rate reduction to 0% in Public Act 102-700
24 on food for human consumption that is to be consumed off the
25 premises where it is sold (other than alcoholic beverages,
26 food consisting of or infused with adult use cannabis, soft

1 drinks, and food that has been prepared for immediate
2 consumption) had not occurred. For quarter monthly payments
3 due under this paragraph on or after July 1, 2023 and through
4 June 30, 2024, "25% of the taxpayer's liability for the same
5 calendar month of the preceding year" shall be determined as
6 if the rate reduction to 0% in Public Act 102-700 had not
7 occurred. If any such quarter monthly payment is not paid at
8 the time or in the amount required by this Section, then the
9 taxpayer shall be liable for penalties and interest on the
10 difference between the minimum amount due and the amount of
11 such quarter monthly payment actually and timely paid, except
12 insofar as the taxpayer has previously made payments for that
13 month to the Department in excess of the minimum payments
14 previously due as provided in this Section. The Department
15 shall make reasonable rules and regulations to govern the
16 quarter monthly payment amount and quarter monthly payment
17 dates for taxpayers who file on other than a calendar monthly
18 basis.

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

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

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

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

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

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

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

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

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

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

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

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

1 Illinois Vehicle Code, and such other information as the
2 Department may reasonably require.

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

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

1 officer with whom, the tangible personal property must be
2 titled or registered (if titling or registration is required)
3 if the Department and such agency or State officer determine
4 that this procedure will expedite the processing of
5 applications for title or registration.

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

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

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

19 On and after January 1, 2025, with respect to the lease of
20 trailers, other than semitrailers as defined in Section 1-187
21 of the Illinois Vehicle Code, that are required to be
22 registered with an agency of this State and that are subject to
23 the tax on lease receipts under this Act, notwithstanding any
24 other provision of this Act to the contrary, for the purpose of
25 reporting and paying tax under this Act on those lease
26 receipts, lessors shall file returns in addition to and

1 separate from the transaction reporting return. Lessors shall
2 file those lease returns and make payment to the Department by
3 electronic means on or before the 20th day of each month
4 following the month, quarter, or year, as applicable, in which
5 lease receipts were received. All lease receipts received by
6 the lessor from the lease of those trailers during the same
7 reporting period shall be reported and tax shall be paid on a
8 single return form to be prescribed by the Department.

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

25 Any retailer filing a return under this Section shall also
26 include (for the purpose of paying tax thereon) the total tax

1 covered by such return upon the selling price of tangible
2 personal property purchased by him at retail from a retailer,
3 but as to which the tax imposed by this Act was not collected
4 from the retailer filing such return, and such retailer shall
5 remit the amount of such tax to the Department when filing such
6 return.

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

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate on the selling price of tangible personal

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

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

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

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

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

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

24 Beginning July 1, 2011, each month the Department shall
25 pay into the Clean Air Act Permit Fund 80% of the net revenue
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of sorbents used in Illinois in the
2 process of sorbent injection as used to comply with the
3 Environmental Protection Act or the federal Clean Air Act, but
4 the total payment into the Clean Air Act Permit Fund under this
5 Act and the Retailers' Occupation Tax Act shall not exceed
6 \$2,000,000 in any fiscal year.

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

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

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

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

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

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

1	Fiscal Year	Total Deposit
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000
26	2017	199,000,000

1	2018	210,000,000
2	2019	221,000,000
3	2020	233,000,000
4	2021	300,000,000
5	2022	300,000,000
6	2023	300,000,000
7	2024	300,000,000
8	2025	300,000,000
9	2026	300,000,000
10	2027	375,000,000
11	2028	375,000,000
12	2029	375,000,000
13	2030	375,000,000
14	2031	375,000,000
15	2032	375,000,000
16	2033	375,000,000
17	2034	375,000,000
18	2035	375,000,000
19	2036	450,000,000

20 and
21 each fiscal year
22 thereafter that bonds
23 are outstanding under
24 Section 13.2 of the
25 Metropolitan Pier and
26 Exposition Authority Act,

1 but not after fiscal year 2060.

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

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

1 binding on the State.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning July 1, 1993 and ending on September 30,
6 2013, the Department shall each month pay into the Illinois
7 Tax Increment Fund 0.27% of 80% of the net revenue realized for
8 the preceding month from the 6.25% general rate on the selling
9 price of tangible personal property.

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

1 Retailers' Occupation Tax Act, and associated local occupation
2 and use taxes administered by the Department.

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

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

1 As used in this paragraph, "civic build", "private entity",
 2 "public-private agreement", and "public agency" have the
 3 meanings provided in Section 25-10 of the Public-Private
 4 Partnership for Civic and Transit Infrastructure Project Act.

5	Fiscal Year.....	Total Deposit
6	2024	\$200,000,000
7	2025	\$206,000,000
8	2026	\$212,200,000
9	2027	\$218,500,000
10	2028	\$225,100,000
11	2029	\$288,700,000
12	2030	\$298,900,000
13	2031	\$309,300,000
14	2032	\$320,100,000
15	2033	\$331,200,000
16	2034	\$341,200,000
17	2035	\$351,400,000
18	2036	\$361,900,000
19	2037	\$372,800,000
20	2038	\$384,000,000
21	2039	\$395,500,000
22	2040	\$407,400,000
23	2041	\$419,600,000
24	2042	\$432,200,000
25	2043	\$445,100,000

26 Beginning July 1, 2021 and until July 1, 2022, subject to

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

1 Project Fund, the Illinois Tax Increment Fund, and the Tax
2 Compliance and Administration Fund as provided in this
3 Section, the Department shall pay each month into the Road
4 Fund the amount estimated to represent 64% of the net revenue
5 realized from the taxes imposed on motor fuel and gasohol.
6 Beginning on July 1, 2025, 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, and the Tax Compliance and
10 Administration Fund as provided in this Section, the
11 Department shall pay each month into the Road Fund the amount
12 estimated to represent 80% of the net revenue realized from
13 the taxes imposed on motor fuel and gasohol. As used in this
14 paragraph "motor fuel" has the meaning given to that term in
15 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
16 meaning given 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. 102-700, Article 60, Section 60-15, eff.
16 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
17 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
18 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25;
19 103-592, Article 110, Section 110-5, eff. 6-7-24; revised
20 7-22-24.)

21 Section 40. The Retailers' Occupation Tax Act is amended
22 by changing Sections 2-27 and 3 as follows:

23 (35 ILCS 120/2-27)

24 Sec. 2-27. Prepaid telephone calling arrangements.

1 "Prepaid telephone calling arrangements" mean the right to
2 exclusively purchase telephone or telecommunications services
3 that must be paid for in advance and enable the origination of
4 one or more intrastate, interstate, or international telephone
5 calls or other telecommunications using an access number, an
6 authorization code, or both, whether manually or
7 electronically dialed, for which payment to a retailer must be
8 made in advance, provided that, unless recharged, no further
9 service is provided once that prepaid amount of service has
10 been consumed, ~~and provided further that, on and after January~~
11 ~~1, 2025, the telephone or telecommunications services included~~
12 ~~in such arrangement are obtained through the purchase of a~~
13 ~~preloaded phone, calling card, or other item of tangible~~
14 ~~personal property.~~ Prepaid telephone calling arrangements
15 include the recharge of a prepaid calling arrangement ~~if and~~
16 ~~only if, on and after January 1, 2025, the additional~~
17 ~~telephone or telecommunications services included in the~~
18 ~~recharge are obtained through the purchase of a preloaded~~
19 ~~phone, calling card, or other item of tangible personal~~
20 ~~property.~~ For purposes of this Section, "recharge" means the
21 purchase of additional prepaid telephone or telecommunications
22 services whether or not the purchaser acquires a different
23 access number or authorization code. For purposes of this
24 Section, "telecommunications" means that term as defined in
25 Section 2 of the Telecommunications Excise Tax Act. "Prepaid
26 telephone calling arrangement" does not include an arrangement

1 whereby the service provider reflects the amount of the
2 purchase as a credit on an account for a customer under an
3 existing subscription plan, ~~nor, on and after January 1, 2025,~~
4 ~~does it include a recharge that is not obtained through the~~
5 ~~purchase of a preloaded phone, calling card, or other item of~~
6 ~~tangible personal property.~~

7 (Source: P.A. 103-781, eff. 8-5-24.)

8 (35 ILCS 120/3)

9 (Text of Section before amendment by P.A. 103-592, Article
10 75, Section 75-20)

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

16 1. The name of the seller;

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

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

1 month or quarter;

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

7 5. Deductions allowed by law;

8 6. Gross receipts which were received by him during
9 the preceding calendar month or quarter and upon the basis
10 of which the tax is imposed, including gross receipts on
11 food for human consumption that is to be consumed off the
12 premises where it is sold (other than alcoholic beverages,
13 food consisting of or infused with adult use cannabis,
14 soft drinks, and food that has been prepared for immediate
15 consumption) which were received during the preceding
16 calendar month or quarter and upon which tax would have
17 been due but for the 0% rate imposed under Public Act
18 102-700;

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

21 8. The amount of tax due, including the amount of tax
22 that would have been due on food for human consumption
23 that is to be consumed off the premises where it is sold
24 (other than alcoholic beverages, food consisting of or
25 infused with adult use cannabis, soft drinks, and food
26 that has been prepared for immediate consumption) but for

1 the 0% rate imposed under Public Act 102-700;

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 required
6 to be filed prior to January 1, 2023 for motor vehicles,
7 watercraft, aircraft, and trailers that are required to be
8 registered with an agency of this State, with respect to
9 retailers whose annual gross receipts average \$20,000 or more,
10 all returns required to be filed pursuant to this Act shall be
11 filed electronically. On and after January 1, 2023, with
12 respect to retailers whose annual gross receipts average
13 \$20,000 or more, all returns required to be filed pursuant to
14 this Act, including, but not limited to, returns for motor
15 vehicles, watercraft, aircraft, and trailers that are required
16 to be registered with an agency of this State, shall be filed
17 electronically. Retailers who demonstrate that they do not
18 have access to the Internet or demonstrate hardship in filing
19 electronically may petition the Department to waive the
20 electronic filing requirement.

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

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

1 claimed.

2 Prior to October 1, 2003 and on and after September 1,
3 2004, a retailer may accept a Manufacturer's Purchase Credit
4 certification from a purchaser in satisfaction of Use Tax as
5 provided in Section 3-85 of the Use Tax Act if the purchaser
6 provides the appropriate documentation as required by Section
7 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
8 certification, accepted by a retailer prior to October 1, 2003
9 and on and after September 1, 2004 as provided in Section 3-85
10 of the Use Tax Act, may be used by that retailer to satisfy
11 Retailers' Occupation Tax liability in the amount claimed in
12 the certification, not to exceed 6.25% of the receipts subject
13 to tax from a qualifying purchase. A Manufacturer's Purchase
14 Credit reported on any original or amended return filed under
15 this Act after October 20, 2003 for reporting periods prior to
16 September 1, 2004 shall be disallowed. Manufacturer's Purchase
17 Credit reported on annual returns due on or after January 1,
18 2005 will be disallowed for periods prior to September 1,
19 2004. No Manufacturer's Purchase Credit may be used after
20 September 30, 2003 through August 31, 2004 to satisfy any tax
21 liability imposed under this Act, including any audit
22 liability.

23 Beginning on July 1, 2023 and through December 31, 2032, a
24 retailer may accept a Sustainable Aviation Fuel Purchase
25 Credit certification from an air common carrier-purchaser in
26 satisfaction of Use Tax on aviation fuel as provided in

1 Section 3-87 of the Use Tax Act if the purchaser provides the
2 appropriate documentation as required by Section 3-87 of the
3 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit
4 certification accepted by a retailer in accordance with this
5 paragraph may be used by that retailer to satisfy Retailers'
6 Occupation Tax liability (but not in satisfaction of penalty
7 or interest) in the amount claimed in the certification, not
8 to exceed 6.25% of the receipts subject to tax from a sale of
9 aviation fuel. In addition, for a sale of aviation fuel to
10 qualify to earn the Sustainable Aviation Fuel Purchase Credit,
11 retailers must retain in their books and records a
12 certification from the producer of the aviation fuel that the
13 aviation fuel sold by the retailer and for which a sustainable
14 aviation fuel purchase credit was earned meets the definition
15 of sustainable aviation fuel under Section 3-87 of the Use Tax
16 Act. The documentation must include detail sufficient for the
17 Department to determine the number of gallons of sustainable
18 aviation fuel sold.

19 The Department may require returns to be filed on a
20 quarterly basis. If so required, a return for each calendar
21 quarter shall be filed on or before the twentieth day of the
22 calendar month following the end of such calendar quarter. The
23 taxpayer shall also file a return with the Department for each
24 of the first 2 months of each calendar quarter, on or before
25 the twentieth day of the following calendar month, stating:

- 26 1. The name of the seller;

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

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

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

11 5. The amount of tax due; and

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

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

26 Beginning on October 1, 2003, any person who is not a

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

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

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

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

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

25 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 In addition, with respect to motor vehicles, watercraft,
26 aircraft, and trailers that are required to be registered with

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

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

23 The transaction reporting return, in the case of motor
24 vehicles or trailers that are required to be registered with
25 an agency of this State, shall be the same document as the
26 Uniform Invoice referred to in Section 5-402 of the Illinois

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

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

1 price; the amount of tax due from the retailer with respect to
2 such transaction; the amount of tax collected from the
3 purchaser by the retailer on such transaction (or satisfactory
4 evidence that such tax is not due in that particular instance,
5 if that is claimed to be the fact); the place and date of the
6 sale, a sufficient identification of the property sold, and
7 such other information as the Department may reasonably
8 require.

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

21 With each such transaction reporting return, the retailer
22 shall remit the proper amount of tax due (or shall submit
23 satisfactory evidence that the sale is not taxable if that is
24 the case), to the Department or its agents, whereupon the
25 Department shall issue, in the purchaser's name, a use tax
26 receipt (or a certificate of exemption if the Department is

1 satisfied that the particular sale is tax exempt) which such
2 purchaser may submit to the agency with which, or State
3 officer with whom, he must title or register the tangible
4 personal property that is involved (if titling or registration
5 is required) in support of such purchaser's application for an
6 Illinois certificate or other evidence of title or
7 registration to such tangible personal property.

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

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

1 and tax remittance (if a tax payment was required) shall be
2 credited by the Department to the proper retailer's account
3 with the Department, but without the vendor's discount
4 provided for in this Section being allowed. When the user pays
5 the tax directly to the Department, he shall pay the tax in the
6 same amount and in the same form in which it would be remitted
7 if the tax had been remitted to the Department by the retailer.

8 On and after January 1, 2025, with respect to the lease of
9 trailers, other than semitrailers as defined in Section 1-187
10 of the Illinois Vehicle Code, that are required to be
11 registered with an agency of this State and that are subject to
12 the tax on lease receipts under this Act, notwithstanding any
13 other provision of this Act to the contrary, for the purpose of
14 reporting and paying tax under this Act on those lease
15 receipts, lessors shall file returns in addition to and
16 separate from the transaction reporting return. Lessors shall
17 file those lease returns and make payment to the Department by
18 electronic means on or before the 20th day of each month
19 following the month, quarter, or year, as applicable, in which
20 lease receipts were received. All lease receipts received by
21 the lessor from the lease of those trailers during the same
22 reporting period shall be reported and tax shall be paid on a
23 single return form to be prescribed by the Department.

24 Refunds made by the seller during the preceding return
25 period to purchasers, on account of tangible personal property
26 returned to the seller, shall be allowed as a deduction under

1 subdivision 5 of his monthly or quarterly return, as the case
2 may be, in case the seller had theretofore included the
3 receipts from the sale of such tangible personal property in a
4 return filed by him and had paid the tax imposed by this Act
5 with respect to such receipts.

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

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

14 Except as provided in this Section, the retailer filing
15 the return under this Section shall, at the time of filing such
16 return, pay to the Department the amount of tax imposed by this
17 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
18 on and after January 1, 1990, or \$5 per calendar year,
19 whichever is greater, which is allowed to reimburse the
20 retailer for the expenses incurred in keeping records,
21 preparing and filing returns, remitting the tax and supplying
22 data to the Department on request. On and after January 1,
23 2021, a certified service provider, as defined in the Leveling
24 the Playing Field for Illinois Retail Act, filing the return
25 under this Section on behalf of a remote retailer shall, at the
26 time of such return, pay to the Department the amount of tax

1 imposed by this Act less a discount of 1.75%. A remote retailer
2 using a certified service provider to file a return on its
3 behalf, as provided in the Leveling the Playing Field for
4 Illinois Retail Act, is not eligible for the discount.
5 Beginning with returns due on or after January 1, 2025, the
6 vendor's discount allowed in this Section, the Service
7 Occupation Tax Act, the Use Tax Act, and the Service Use Tax
8 Act, including any local tax administered by the Department
9 and reported on the same return, shall not exceed \$1,000 per
10 month in the aggregate for returns other than transaction
11 returns filed during the month. When determining the discount
12 allowed under this Section, retailers shall include the amount
13 of tax that would have been due at the 1% rate but for the 0%
14 rate imposed under Public Act 102-700. When determining the
15 discount allowed under this Section, retailers shall include
16 the amount of tax that would have been due at the 6.25% rate
17 but for the 1.25% rate imposed on sales tax holiday items under
18 Public Act 102-700. The discount under this Section is not
19 allowed for the 1.25% portion of taxes paid on aviation fuel
20 that is subject to the revenue use requirements of 49 U.S.C.
21 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
22 Section 2d of this Act shall be included in the amount on which
23 such discount is computed. In the case of retailers who report
24 and pay the tax on a transaction by transaction basis, as
25 provided in this Section, such discount shall be taken with
26 each such tax remittance instead of when such retailer files

1 his periodic return, but, beginning with returns due on or
2 after January 1, 2025, the vendor's discount allowed under
3 this Section and the Use Tax Act, including any local tax
4 administered by the Department and reported on the same
5 transaction return, shall not exceed \$1,000 per month for all
6 transaction returns filed during the month. The discount
7 allowed under this Section is allowed only for returns that
8 are filed in the manner required by this Act. The Department
9 may disallow the discount for retailers whose certificate of
10 registration is revoked at the time the return is filed, but
11 only if the Department's decision to revoke the certificate of
12 registration has become final.

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

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

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

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

1 0% in Public Act 102-700 on food for human consumption that is
2 to be consumed off the premises where it is sold (other than
3 alcoholic beverages, food consisting of or infused with adult
4 use cannabis, soft drinks, and food that has been prepared for
5 immediate consumption) had not occurred. For quarter monthly
6 payments due under this paragraph on or after July 1, 2023 and
7 through June 30, 2024, "25% of the taxpayer's liability for
8 the same calendar month of the preceding year" shall be
9 determined as if the rate reduction to 0% in Public Act 102-700
10 had not occurred. Quarter monthly payment status shall be
11 determined under this paragraph as if the rate reduction to
12 1.25% in Public Act 102-700 on sales tax holiday items had not
13 occurred. For quarter monthly payments due on or after July 1,
14 2023 and through June 30, 2024, "25% of the taxpayer's
15 liability for the same calendar month of the preceding year"
16 shall be determined as if the rate reduction to 1.25% in Public
17 Act 102-700 on sales tax holiday items had not occurred. If any
18 such quarter monthly payment is not paid at the time or in the
19 amount required by this Section, then the taxpayer shall be
20 liable for penalties and interest on the difference between
21 the minimum amount due as a payment and the amount of such
22 quarter monthly payment actually and timely paid, except
23 insofar as the taxpayer has previously made payments for that
24 month to the Department in excess of the minimum payments
25 previously due as provided in this Section. The Department
26 shall make reasonable rules and regulations to govern the

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

4 The provisions of this paragraph apply before October 1,
5 2001. Without regard to whether a taxpayer is required to make
6 quarter monthly payments as specified above, any taxpayer who
7 is required by Section 2d of this Act to collect and remit
8 prepaid taxes and has collected prepaid taxes which average in
9 excess of \$25,000 per month during the preceding 2 complete
10 calendar quarters, shall file a return with the Department as
11 required by Section 2f and shall make payments to the
12 Department on or before the 7th, 15th, 22nd and last day of the
13 month during which such liability is incurred. If the month
14 during which such tax liability is incurred began prior to
15 September 1, 1985 (the effective date of Public Act 84-221),
16 each payment shall be in an amount not less than 22.5% of the
17 taxpayer's actual liability under Section 2d. If the month
18 during which such tax liability is incurred begins on or after
19 January 1, 1986, each payment shall be in an amount equal to
20 22.5% of the taxpayer's actual liability for the month or
21 27.5% of the taxpayer's liability for the same calendar month
22 of the preceding calendar year. If the month during which such
23 tax liability is incurred begins on or after January 1, 1987,
24 each payment shall be in an amount equal to 22.5% of the
25 taxpayer's actual liability for the month or 26.25% of the
26 taxpayer's liability for the same calendar month of the

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

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

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

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the County and Mass Transit District Fund, a special
26 fund in the State treasury which is hereby created, 4% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate other than aviation fuel sold on or after
3 December 1, 2019. This exception for aviation fuel only
4 applies for so long as the revenue use requirements of 49
5 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

6 Beginning August 1, 2000, each month the Department shall
7 pay into the County and Mass Transit District Fund 20% of the
8 net revenue realized for the preceding month from the 1.25%
9 rate on the selling price of motor fuel and gasohol. If, in any
10 month, the tax on sales tax holiday items, as defined in
11 Section 2-8, is imposed at the rate of 1.25%, then the
12 Department shall pay 20% of the net revenue realized for that
13 month from the 1.25% rate on the selling price of sales tax
14 holiday items into the County and Mass Transit District Fund.

15 Beginning January 1, 1990, each month the Department shall
16 pay into the Local Government Tax Fund 16% of the net revenue
17 realized for the preceding month from the 6.25% general rate
18 on the selling price of tangible personal property other than
19 aviation fuel sold on or after December 1, 2019. This
20 exception for aviation fuel only applies for so long as the
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
22 47133 are binding on the State.

23 For aviation fuel sold on or after December 1, 2019, each
24 month the Department shall pay into the State Aviation Program
25 Fund 20% of the net revenue realized for the preceding month
26 from the 6.25% general rate on the selling price of aviation

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

9 Beginning August 1, 2000, each month the Department shall
10 pay into the Local Government Tax Fund 80% of the net revenue
11 realized for the preceding month from the 1.25% rate on the
12 selling price of motor fuel and gasohol. If, in any month, the
13 tax on sales tax holiday items, as defined in Section 2-8, is
14 imposed at the rate of 1.25%, then the Department shall pay 80%
15 of the net revenue realized for that month from the 1.25% rate
16 on the selling price of sales tax holiday items into the Local
17 Government Tax Fund.

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

25 Beginning July 1, 2011, each month the Department shall
26 pay into the Clean Air Act Permit Fund 80% of the net revenue

1 realized for the preceding month from the 6.25% general rate
2 on the selling price of sorbents used in Illinois in the
3 process of sorbent injection as used to comply with the
4 Environmental Protection Act or the federal Clean Air Act, but
5 the total payment into the Clean Air Act Permit Fund under this
6 Act and the Use Tax Act shall not exceed \$2,000,000 in any
7 fiscal year.

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

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

1 Crime Laboratory Fund.

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

22	Fiscal Year	Annual Specified Amount
23	1986	\$54,800,000
24	1987	\$76,650,000
25	1988	\$80,480,000
26	1989	\$88,510,000

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

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

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

1 Act.

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

14	Fiscal Year	Total Deposit
15	1993	\$0
16	1994	53,000,000
17	1995	58,000,000
18	1996	61,000,000
19	1997	64,000,000
20	1998	68,000,000
21	1999	71,000,000
22	2000	75,000,000
23	2001	80,000,000
24	2002	93,000,000
25	2003	99,000,000
26	2004	103,000,000

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	300,000,000
18	2022	300,000,000
19	2023	300,000,000
20	2024	300,000,000
21	2025	300,000,000
22	2026	300,000,000
23	2027	375,000,000
24	2028	375,000,000
25	2029	375,000,000
26	2030	375,000,000

1	2031	375,000,000
2	2032	375,000,000
3	2033	375,000,000
4	2034	375,000,000
5	2035	375,000,000
6	2036	450,000,000

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 Deposit", has been deposited.

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

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

23 Subject to payment of amounts into the Build Illinois
24 Fund, the McCormick Place Expansion Project Fund, and the
25 Illinois Tax Increment Fund pursuant to the preceding
26 paragraphs or in any amendments to this Section hereafter

1 enacted, beginning on the first day of the first calendar
2 month to occur on or after August 26, 2014 (the effective date
3 of Public Act 98-1098), each month, from the collections made
4 under Section 9 of the Use Tax Act, Section 9 of the Service
5 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
6 Section 3 of the Retailers' Occupation Tax Act, the Department
7 shall pay into the Tax Compliance and Administration Fund, to
8 be used, subject to appropriation, to fund additional auditors
9 and compliance personnel at the Department of Revenue, an
10 amount equal to 1/12 of 5% of 80% of the cash receipts
11 collected during the preceding fiscal year by the Audit Bureau
12 of the Department under the Use Tax Act, the Service Use Tax
13 Act, the Service Occupation Tax Act, the Retailers' Occupation
14 Tax Act, and associated local occupation and use taxes
15 administered by the Department.

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

24 Subject to successful execution and delivery of a
25 public-private agreement between the public agency and private
26 entity and completion of the civic build, beginning on July 1,

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

19	Fiscal Year.....	Total Deposit
20	2024	\$200,000,000
21	2025	\$206,000,000
22	2026	\$212,200,000
23	2027	\$218,500,000
24	2028	\$225,100,000
25	2029	\$288,700,000
26	2030	\$298,900,000

1	2031	.....	\$309,300,000
2	2032	.....	\$320,100,000
3	2033	.....	\$331,200,000
4	2034	.....	\$341,200,000
5	2035	.....	\$351,400,000
6	2036	.....	\$361,900,000
7	2037	.....	\$372,800,000
8	2038	.....	\$384,000,000
9	2039	.....	\$395,500,000
10	2040	.....	\$407,400,000
11	2041	.....	\$419,600,000
12	2042	.....	\$432,200,000
13	2043	.....	\$445,100,000

14 Beginning July 1, 2021 and until July 1, 2022, subject to
15 the payment of amounts into the County and Mass Transit
16 District Fund, the Local Government Tax Fund, the Build
17 Illinois Fund, the McCormick Place Expansion Project Fund, the
18 Illinois Tax Increment 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 16% of the net revenue realized from
22 the taxes imposed on motor fuel and gasohol. Beginning July 1,
23 2022 and until July 1, 2023, subject to the payment of amounts
24 into the County and Mass Transit District Fund, the Local
25 Government Tax Fund, the Build Illinois Fund, the McCormick
26 Place Expansion Project Fund, the Illinois Tax Increment 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 32% of the net
4 revenue realized from the taxes imposed on motor fuel and
5 gasohol. Beginning July 1, 2023 and until July 1, 2024,
6 subject to the payment of amounts into the County and Mass
7 Transit District Fund, the Local Government Tax Fund, the
8 Build Illinois Fund, the McCormick Place Expansion Project
9 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
10 and Administration Fund as provided in this Section, the
11 Department shall pay each month into the Road Fund the amount
12 estimated to represent 48% of the net revenue realized from
13 the taxes imposed on motor fuel and gasohol. Beginning July 1,
14 2024 and until July 1, 2025, subject to the payment of amounts
15 into the County and Mass Transit District Fund, the Local
16 Government Tax Fund, the Build Illinois Fund, the McCormick
17 Place Expansion Project Fund, the Illinois Tax Increment Fund,
18 and the Tax Compliance and Administration Fund as provided in
19 this Section, the Department shall pay each month into the
20 Road Fund the amount estimated to represent 64% of the net
21 revenue realized from the taxes imposed on motor fuel and
22 gasohol. Beginning on July 1, 2025, subject to the payment of
23 amounts into the County and Mass Transit District Fund, the
24 Local Government Tax Fund, the Build Illinois Fund, the
25 McCormick Place Expansion Project Fund, the Illinois Tax
26 Increment Fund, and the Tax Compliance and Administration Fund

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

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

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

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

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

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

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

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

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

6 The provisions of this Section concerning the filing of an
7 annual information return do not apply to a retailer who is not
8 required to file an income tax return with the United States
9 Government.

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

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

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

1 written objection to the Department to this arrangement.

2 Any person who promotes, organizes, or provides retail
3 selling space for concessionaires or other types of sellers at
4 the Illinois State Fair, DuQuoin State Fair, county fairs,
5 local fairs, art shows, flea markets, and similar exhibitions
6 or events, including any transient merchant as defined by
7 Section 2 of the Transient Merchant Act of 1987, is required to
8 file a report with the Department providing the name of the
9 merchant's business, the name of the person or persons engaged
10 in merchant's business, the permanent address and Illinois
11 Retailers Occupation Tax Registration Number of the merchant,
12 the dates and location of the event, and other reasonable
13 information that the Department may require. The report must
14 be filed not later than the 20th day of the month next
15 following the month during which the event with retail sales
16 was held. Any person who fails to file a report required by
17 this Section commits a business offense and is subject to a
18 fine not to exceed \$250.

19 Any person engaged in the business of selling tangible
20 personal property at retail as a concessionaire or other type
21 of seller at the Illinois State Fair, county fairs, art shows,
22 flea markets, and similar exhibitions or events, or any
23 transient merchants, as defined by Section 2 of the Transient
24 Merchant Act of 1987, may be required to make a daily report of
25 the amount of such sales to the Department and to make a daily
26 payment of the full amount of tax due. The Department shall

1 impose this requirement when it finds that there is a
2 significant risk of loss of revenue to the State at such an
3 exhibition or event. Such a finding shall be based on evidence
4 that a substantial number of concessionaires or other sellers
5 who are not residents of Illinois will be engaging in the
6 business of selling tangible personal property at retail at
7 the exhibition or event, or other evidence of a significant
8 risk of loss of revenue to the State. The Department shall
9 notify concessionaires and other sellers affected by the
10 imposition of this requirement. In the absence of notification
11 by the Department, the concessionaires and other sellers shall
12 file their returns as otherwise required in this Section.

13 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,
14 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
15 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
16 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,
17 eff. 7-28-23; 103-592, Article 110, Section 110-20, eff.
18 6-7-24; 103-605, eff. 7-1-24; revised 10-16-24.)

19 (Text of Section after amendment by P.A. 103-592, Article
20 75, Section 75-20)

21 Sec. 3. Except as provided in this Section, on or before
22 the twentieth day of each calendar month, every person engaged
23 in the business of selling, which, on and after January 1,
24 2025, includes leasing, tangible personal property at retail
25 in this State during the preceding calendar month shall file a

1 return with the Department, stating:

2 1. The name of the seller;

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

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

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

18 5. Deductions allowed by law;

19 6. Gross receipts which were received by him during
20 the preceding calendar month or quarter and upon the basis
21 of which the tax is imposed, including gross receipts on
22 food for human consumption that is to be consumed off the
23 premises where it is sold (other than alcoholic beverages,
24 food consisting of or infused with adult use cannabis,
25 soft drinks, and food that has been prepared for immediate
26 consumption) which were received during the preceding

1 calendar month or quarter and upon which tax would have
2 been due but for the 0% rate imposed under Public Act
3 102-700;

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

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

13 9. The signature of the taxpayer; and

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

16 In the case of leases, except as otherwise provided in
17 this Act, the lessor must remit for each tax return period only
18 the tax applicable to that part of the selling price actually
19 received during such tax return period.

20 On and after January 1, 2018, except for returns required
21 to be filed prior to January 1, 2023 for motor vehicles,
22 watercraft, aircraft, and trailers that are required to be
23 registered with an agency of this State, with respect to
24 retailers whose annual gross receipts average \$20,000 or more,
25 all returns required to be filed pursuant to this Act shall be
26 filed electronically. On and after January 1, 2023, with

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

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

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

17 Prior to October 1, 2003 and on and after September 1,
18 2004, a retailer may accept a Manufacturer's Purchase Credit
19 certification from a purchaser in satisfaction of Use Tax as
20 provided in Section 3-85 of the Use Tax Act if the purchaser
21 provides the appropriate documentation as required by Section
22 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
23 certification, accepted by a retailer prior to October 1, 2003
24 and on and after September 1, 2004 as provided in Section 3-85
25 of the Use Tax Act, may be used by that retailer to satisfy
26 Retailers' Occupation Tax liability in the amount claimed in

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

12 Beginning on July 1, 2023 and through December 31, 2032, a
13 retailer may accept a Sustainable Aviation Fuel Purchase
14 Credit certification from an air common carrier-purchaser in
15 satisfaction of Use Tax on aviation fuel as provided in
16 Section 3-87 of the Use Tax Act if the purchaser provides the
17 appropriate documentation as required by Section 3-87 of the
18 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit
19 certification accepted by a retailer in accordance with this
20 paragraph may be used by that retailer to satisfy Retailers'
21 Occupation Tax liability (but not in satisfaction of penalty
22 or interest) in the amount claimed in the certification, not
23 to exceed 6.25% of the receipts subject to tax from a sale of
24 aviation fuel. In addition, for a sale of aviation fuel to
25 qualify to earn the Sustainable Aviation Fuel Purchase Credit,
26 retailers must retain in their books and records a

1 certification from the producer of the aviation fuel that the
2 aviation fuel sold by the retailer and for which a sustainable
3 aviation fuel purchase credit was earned meets the definition
4 of sustainable aviation fuel under Section 3-87 of the Use Tax
5 Act. The documentation must include detail sufficient for the
6 Department to determine the number of gallons of sustainable
7 aviation fuel sold.

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 2 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; and

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

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

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

1 this paragraph, the term "alcoholic liquor" shall have the
2 meaning prescribed in the Liquor Control Act of 1934.

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

1 manufacturer shall furnish the sales information by personal
2 delivery or by mail. For purposes of this paragraph, the term
3 "electronic means" includes, but is not limited to, the use of
4 a secure Internet website, e-mail, or facsimile.

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

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

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

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

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

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

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

25 The Department shall adopt such rules as are necessary to
26 effectuate a program of electronic funds transfer and the

1 requirements of this Section.

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

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

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

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as
2 monthly returns.

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

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

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

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

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

1 other provision of this Act to the contrary, all returns filed
2 under this paragraph must be filed by electronic means in the
3 manner and form as required by the Department.

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

12 The transaction reporting return, in the case of motor
13 vehicles or trailers that are required to be registered with
14 an agency of this State, shall be the same document as the
15 Uniform Invoice referred to in Section 5-402 of the Illinois
16 Vehicle Code and must show the name and address of the seller;
17 the name and address of the purchaser; the amount of the
18 selling 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; such
4 other information as is required in Section 5-402 of the
5 Illinois Vehicle Code, and such other information as the
6 Department may reasonably require.

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

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

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

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

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

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

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

23 On and after January 1, 2025, with respect to the lease of
24 trailers, other than semitrailers as defined in Section 1-187
25 of the Illinois Vehicle Code, that are required to be
26 registered with an agency of this State and that are subject to

1 the tax on lease receipts under this Act, notwithstanding any
2 other provision of this Act to the contrary, for the purpose of
3 reporting and paying tax under this Act on those lease
4 receipts, lessors shall file returns in addition to and
5 separate from the transaction reporting return. Lessors shall
6 file those lease returns and make payment to the Department by
7 electronic means on or before the 20th day of each month
8 following the month, quarter, or year, as applicable, in which
9 lease receipts were received. All lease receipts received by
10 the lessor from the lease of those trailers during the same
11 reporting period shall be reported and tax shall be paid on a
12 single return form to be prescribed by the Department.

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

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

25 Where the seller is a limited liability company, the
26 return filed on behalf of the limited liability company shall

1 be signed by a manager, member, or properly accredited agent
2 of the limited liability company.

3 Except as provided in this Section, the retailer filing
4 the return under this Section shall, at the time of filing such
5 return, pay to the Department the amount of tax imposed by this
6 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
7 on and after January 1, 1990, or \$5 per calendar year,
8 whichever is greater, which is allowed to reimburse the
9 retailer for the expenses incurred in keeping records,
10 preparing and filing returns, remitting the tax and supplying
11 data to the Department on request. On and after January 1,
12 2021, a certified service provider, as defined in the Leveling
13 the Playing Field for Illinois Retail Act, filing the return
14 under this Section on behalf of a remote retailer shall, at the
15 time of such return, pay to the Department the amount of tax
16 imposed by this Act less a discount of 1.75%. A remote retailer
17 using a certified service provider to file a return on its
18 behalf, as provided in the Leveling the Playing Field for
19 Illinois Retail Act, is not eligible for the discount.
20 Beginning with returns due on or after January 1, 2025, the
21 vendor's discount allowed in this Section, the Service
22 Occupation Tax Act, the Use Tax Act, and the Service Use Tax
23 Act, including any local tax administered by the Department
24 and reported on the same return, shall not exceed \$1,000 per
25 month in the aggregate for returns other than transaction
26 returns filed during the month. When determining the discount

1 allowed under this Section, retailers shall include the amount
2 of tax that would have been due at the 1% rate but for the 0%
3 rate imposed under Public Act 102-700. When determining the
4 discount allowed under this Section, retailers shall include
5 the amount of tax that would have been due at the 6.25% rate
6 but for the 1.25% rate imposed on sales tax holiday items under
7 Public Act 102-700. The discount under this Section is not
8 allowed for the 1.25% portion of taxes paid on aviation fuel
9 that is subject to the revenue use requirements of 49 U.S.C.
10 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
11 Section 2d of this Act shall be included in the amount on which
12 such discount is computed. In the case of retailers who report
13 and pay the tax on a transaction by transaction basis, as
14 provided in this Section, such discount shall be taken with
15 each such tax remittance instead of when such retailer files
16 his periodic return, but, beginning with returns due on or
17 after January 1, 2025, the vendor's discount allowed under
18 this Section and the Use Tax Act, including any local tax
19 administered by the Department and reported on the same
20 transaction return, shall not exceed \$1,000 per month for all
21 transaction returns filed during the month. The discount
22 allowed under this Section is allowed only for returns that
23 are filed in the manner required by this Act. The Department
24 may disallow the discount for retailers whose certificate of
25 registration is revoked at the time the return is filed, but
26 only if the Department's decision to revoke the certificate of

1 registration has become final.

2 Before October 1, 2000, if the taxpayer's average monthly
3 tax liability to the Department under this Act, the Use Tax
4 Act, the Service Occupation Tax Act, and the Service Use Tax
5 Act, excluding any liability for prepaid sales tax to be
6 remitted in accordance with Section 2d of this Act, was
7 \$10,000 or more during the preceding 4 complete calendar
8 quarters, he shall file a return with the Department each
9 month by the 20th day of the month next following the month
10 during which such tax liability is incurred and shall make
11 payments to the Department on or before the 7th, 15th, 22nd and
12 last day of the month during which such liability is incurred.
13 On and after October 1, 2000, if the taxpayer's average
14 monthly tax liability to the Department under this Act, the
15 Use Tax Act, the Service Occupation Tax Act, and the Service
16 Use Tax Act, excluding any liability for prepaid sales tax to
17 be remitted in accordance with Section 2d of this Act, was
18 \$20,000 or more during the preceding 4 complete calendar
19 quarters, he shall file a return with the Department each
20 month by the 20th day of the month next following the month
21 during which such tax liability is incurred and shall make
22 payment to the Department on or before the 7th, 15th, 22nd and
23 last day of the month during which such liability is incurred.
24 If the month during which such tax liability is incurred began
25 prior to January 1, 1985, each payment shall be in an amount
26 equal to 1/4 of the taxpayer's actual liability for the month

1 or an amount set by the Department not to exceed 1/4 of the
2 average monthly liability of the taxpayer to the Department
3 for the preceding 4 complete calendar quarters (excluding the
4 month of highest liability and the month of lowest liability
5 in such 4 quarter period). If the month during which such tax
6 liability is incurred begins on or after January 1, 1985 and
7 prior to January 1, 1987, each payment shall be in an amount
8 equal to 22.5% of the taxpayer's actual liability for the
9 month or 27.5% of the taxpayer's liability for the same
10 calendar month of the preceding year. If the month during
11 which such tax liability is incurred begins on or after
12 January 1, 1987 and prior to January 1, 1988, each payment
13 shall be in an amount equal to 22.5% of the taxpayer's actual
14 liability for the month or 26.25% of the taxpayer's liability
15 for the same calendar month of the preceding year. If the month
16 during which such tax liability is incurred begins on or after
17 January 1, 1988, and prior to January 1, 1989, or begins on or
18 after January 1, 1996, each payment shall be in an amount equal
19 to 22.5% of the taxpayer's actual liability for the month or
20 25% of the taxpayer's liability for the same calendar month of
21 the preceding year. If the month during which such tax
22 liability is incurred begins on or after January 1, 1989, and
23 prior to January 1, 1996, each payment shall be in an amount
24 equal to 22.5% of the taxpayer's actual liability for the
25 month or 25% of the taxpayer's liability for the same calendar
26 month of the preceding year or 100% of the taxpayer's actual

1 liability for the quarter monthly reporting period. The amount
2 of such quarter monthly payments shall be credited against the
3 final tax liability of the taxpayer's return for that month.
4 Before October 1, 2000, once applicable, the requirement of
5 the making of quarter monthly payments to the Department by
6 taxpayers having an average monthly tax liability of \$10,000
7 or more as determined in the manner provided above shall
8 continue until such taxpayer's average monthly liability to
9 the Department during the preceding 4 complete calendar
10 quarters (excluding the month of highest liability and the
11 month of lowest liability) is less than \$9,000, or until such
12 taxpayer's average monthly liability to the Department as
13 computed for each calendar quarter of the 4 preceding complete
14 calendar quarter period is less than \$10,000. However, if a
15 taxpayer can show the Department that a substantial change in
16 the taxpayer's business has occurred which causes the taxpayer
17 to anticipate that his average monthly tax liability for the
18 reasonably foreseeable future will fall below the \$10,000
19 threshold stated above, then such taxpayer may petition the
20 Department for a change in such taxpayer's reporting status.
21 On and after October 1, 2000, once applicable, the requirement
22 of the making of quarter monthly payments to the Department by
23 taxpayers having an average monthly tax liability of \$20,000
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 \$19,000 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 \$20,000. 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 \$20,000
10 threshold stated above, then such taxpayer may petition the
11 Department for a change in such taxpayer's reporting status.
12 The Department shall change such taxpayer's reporting status
13 unless it finds that such change is seasonal in nature and not
14 likely to be long term. Quarter monthly payment status shall
15 be determined under this paragraph as if the rate reduction to
16 0% in Public Act 102-700 on food for human consumption that is
17 to be consumed off the premises where it is sold (other than
18 alcoholic beverages, food consisting of or infused with adult
19 use cannabis, soft drinks, and food that has been prepared for
20 immediate consumption) had not occurred. For quarter monthly
21 payments due under this paragraph on or after July 1, 2023 and
22 through June 30, 2024, "25% of the taxpayer's liability for
23 the same calendar month of the preceding year" shall be
24 determined as if the rate reduction to 0% in Public Act 102-700
25 had not occurred. Quarter monthly payment status shall be
26 determined under this paragraph as if the rate reduction to

1 1.25% in Public Act 102-700 on sales tax holiday items had not
2 occurred. For quarter monthly payments due on or after July 1,
3 2023 and through June 30, 2024, "25% of the taxpayer's
4 liability for the same calendar month of the preceding year"
5 shall be determined as if the rate reduction to 1.25% in Public
6 Act 102-700 on sales tax holiday items had not occurred. If any
7 such quarter monthly payment is not paid at the time or in the
8 amount required by this Section, then the taxpayer shall be
9 liable for penalties and interest on the difference between
10 the minimum amount due as a payment and the amount of such
11 quarter monthly payment actually and timely paid, except
12 insofar as the taxpayer has previously made payments for that
13 month to the Department in excess of the minimum payments
14 previously due as provided in this Section. The Department
15 shall make reasonable rules and regulations to govern the
16 quarter monthly payment amount and quarter monthly payment
17 dates for taxpayers who file on other than a calendar monthly
18 basis.

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

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

1 the taxpayer has previously made payments for that month in
2 excess of the minimum payments previously due.

3 The provisions of this paragraph apply on and after
4 October 1, 2001. Without regard to whether a taxpayer is
5 required to make quarter monthly payments as specified above,
6 any taxpayer who is required by Section 2d of this Act to
7 collect and remit prepaid taxes and has collected prepaid
8 taxes that average in excess of \$20,000 per month during the
9 preceding 4 complete calendar quarters shall file a return
10 with the Department as required by Section 2f and shall make
11 payments to the Department on or before the 7th, 15th, 22nd,
12 and last day of the month during which the liability is
13 incurred. Each payment shall be in an amount equal to 22.5% of
14 the taxpayer's actual liability for the month or 25% of the
15 taxpayer's liability for the same calendar month of the
16 preceding year. The amount of the quarter monthly payments
17 shall be credited against the final tax liability of the
18 taxpayer's return for that month filed under this Section or
19 Section 2f, as the case may be. Once applicable, the
20 requirement of the making of quarter monthly payments to the
21 Department pursuant to this paragraph shall continue until the
22 taxpayer's average monthly prepaid tax collections during the
23 preceding 4 complete calendar quarters (excluding the month of
24 highest liability and the month of lowest liability) is less
25 than \$19,000 or until such taxpayer's average monthly
26 liability to the Department as computed for each calendar

1 quarter of the 4 preceding complete calendar quarters is less
2 than \$20,000. If any such quarter monthly payment is not paid
3 at the time or in the amount required, the taxpayer shall be
4 liable for penalties and interest on such difference, except
5 insofar as the taxpayer has previously made payments for that
6 month in excess of the minimum payments previously due.

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

1 and that taxpayer shall be liable for penalties and interest
2 on such difference.

3 If a retailer of motor fuel is entitled to a credit under
4 Section 2d of this Act which exceeds the taxpayer's liability
5 to the Department under this Act for the month for which the
6 taxpayer is filing a return, the Department shall issue the
7 taxpayer a credit memorandum for the excess.

8 Beginning January 1, 1990, each month the Department shall
9 pay into the Local Government Tax Fund, a special fund in the
10 State treasury which is hereby created, the net revenue
11 realized for the preceding month from the 1% tax imposed under
12 this Act.

13 Beginning January 1, 1990, each month the Department shall
14 pay into the County and Mass Transit District Fund, a special
15 fund in the State treasury which is hereby created, 4% of the
16 net revenue realized for the preceding month from the 6.25%
17 general rate other than aviation fuel sold on or after
18 December 1, 2019. This exception for aviation fuel only
19 applies for so long as the revenue use requirements of 49
20 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

21 Beginning August 1, 2000, each month the Department shall
22 pay into the County and Mass Transit District Fund 20% of the
23 net revenue realized for the preceding month from the 1.25%
24 rate on the selling price of motor fuel and gasohol. If, in any
25 month, the tax on sales tax holiday items, as defined in
26 Section 2-8, is imposed at the rate of 1.25%, then the

1 Department shall pay 20% of the net revenue realized for that
2 month from the 1.25% rate on the selling price of sales tax
3 holiday items into the County and Mass Transit District Fund.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the Local Government Tax Fund 16% of the net revenue
6 realized for the preceding month from the 6.25% general rate
7 on the selling price of tangible personal property other than
8 aviation fuel sold on or after December 1, 2019. This
9 exception for aviation fuel only applies for so long as the
10 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
11 47133 are binding on the State.

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

24 Beginning August 1, 2000, each month the Department shall
25 pay into the Local Government Tax Fund 80% of the net revenue
26 realized for the preceding month from the 1.25% rate on the

1 selling price of motor fuel and gasohol. If, in any month, the
2 tax on sales tax holiday items, as defined in Section 2-8, is
3 imposed at the rate of 1.25%, then the Department shall pay 80%
4 of the net revenue realized for that month from the 1.25% rate
5 on the selling price of sales tax holiday items into the Local
6 Government Tax Fund.

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

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

23 Beginning July 1, 2013, each month the Department shall
24 pay into the Underground Storage Tank Fund from the proceeds
25 collected under this Act, the Use Tax Act, the Service Use Tax
26 Act, and the Service Occupation Tax Act an amount equal to the

1 average monthly deficit in the Underground Storage Tank Fund
2 during the prior year, as certified annually by the Illinois
3 Environmental Protection Agency, but the total payment into
4 the Underground Storage Tank Fund under this Act, the Use Tax
5 Act, the Service Use Tax Act, and the Service Occupation Tax
6 Act shall not exceed \$18,000,000 in any State fiscal year. As
7 used in this paragraph, the "average monthly deficit" shall be
8 equal to the difference between the average monthly claims for
9 payment by the fund and the average monthly revenues deposited
10 into the fund, excluding payments made pursuant to this
11 paragraph.

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

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

1 being hereinafter called the "Tax Acts" and such aggregate of
2 2.2% or 3.8%, as the case may be, of moneys being hereinafter
3 called the "Tax Act Amount", and (2) the amount transferred to
4 the Build Illinois Fund from the State and Local Sales Tax
5 Reform Fund shall be less than the Annual Specified Amount (as
6 hereinafter defined), an amount equal to the difference shall
7 be immediately paid into the Build Illinois Fund from other
8 moneys received by the Department pursuant to the Tax Acts;
9 the "Annual Specified Amount" means the amounts specified
10 below for fiscal years 1986 through 1993:

11	Fiscal Year	Annual Specified Amount
12	1986	\$54,800,000
13	1987	\$76,650,000
14	1988	\$80,480,000
15	1989	\$88,510,000
16	1990	\$115,330,000
17	1991	\$145,470,000
18	1992	\$182,730,000
19	1993	\$206,520,000;

20 and means the Certified Annual Debt Service Requirement (as
21 defined in Section 13 of the Build Illinois Bond Act) or the
22 Tax Act Amount, whichever is greater, for fiscal year 1994 and
23 each fiscal year thereafter; and further provided, that if on
24 the last business day of any month the sum of (1) the Tax Act
25 Amount required to be deposited into the Build Illinois Bond
26 Account in the Build Illinois Fund during such month and (2)

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

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

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

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

3	Fiscal Year	Total Deposit
4	1993	\$0
5	1994	53,000,000
6	1995	58,000,000
7	1996	61,000,000
8	1997	64,000,000
9	1998	68,000,000
10	1999	71,000,000
11	2000	75,000,000
12	2001	80,000,000
13	2002	93,000,000
14	2003	99,000,000
15	2004	103,000,000
16	2005	108,000,000
17	2006	113,000,000
18	2007	119,000,000
19	2008	126,000,000
20	2009	132,000,000
21	2010	139,000,000
22	2011	146,000,000
23	2012	153,000,000
24	2013	161,000,000
25	2014	170,000,000
26	2015	179,000,000

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	300,000,000
7	2022	300,000,000
8	2023	300,000,000
9	2024	300,000,000
10	2025	300,000,000
11	2026	300,000,000
12	2027	375,000,000
13	2028	375,000,000
14	2029	375,000,000
15	2030	375,000,000
16	2031	375,000,000
17	2032	375,000,000
18	2033	375,000,000
19	2034	375,000,000
20	2035	375,000,000
21	2036	450,000,000

22 and
23 each fiscal year
24 thereafter that bonds
25 are outstanding under
26 Section 13.2 of the

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060.

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

17 Subject to payment of amounts into the Capital Projects
18 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
19 and the McCormick Place Expansion Project Fund pursuant to the
20 preceding paragraphs or in any amendments thereto hereafter
21 enacted, for aviation fuel sold on or after December 1, 2019,
22 the Department shall each month deposit into the Aviation Fuel
23 Sales Tax Refund Fund an amount estimated by the Department to
24 be required for refunds of the 80% portion of the tax on
25 aviation fuel under this Act. The Department shall only
26 deposit moneys into the Aviation Fuel Sales Tax Refund Fund

1 under this paragraph for so long as the revenue use
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
3 binding on the State.

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

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

1 of the Department under the Use Tax Act, the Service Use Tax
2 Act, the Service Occupation Tax Act, the Retailers' Occupation
3 Tax Act, and associated local occupation and use taxes
4 administered by the Department.

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

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

1 Infrastructure Fund are subject to the pledge, claim and
 2 charge set forth in Section 25-55 of the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.
 4 As used in this paragraph, "civic build", "private entity",
 5 "public-private agreement", and "public agency" have the
 6 meanings provided in Section 25-10 of the Public-Private
 7 Partnership for Civic and Transit Infrastructure Project Act.

8	Fiscal Year.....	Total Deposit
9	2024	\$200,000,000
10	2025	\$206,000,000
11	2026	\$212,200,000
12	2027	\$218,500,000
13	2028	\$225,100,000
14	2029	\$288,700,000
15	2030	\$298,900,000
16	2031	\$309,300,000
17	2032	\$320,100,000
18	2033	\$331,200,000
19	2034	\$341,200,000
20	2035	\$351,400,000
21	2036	\$361,900,000
22	2037	\$372,800,000
23	2038	\$384,000,000
24	2039	\$395,500,000
25	2040	\$407,400,000
26	2041	\$419,600,000

1 2042 \$432,200,000

2 2043 \$445,100,000

3 Beginning July 1, 2021 and until July 1, 2022, subject to
4 the payment of amounts into the County and Mass Transit
5 District Fund, the Local Government Tax Fund, the Build
6 Illinois Fund, the McCormick Place Expansion Project Fund, the
7 Illinois Tax Increment Fund, and the Tax Compliance and
8 Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 16% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. Beginning July 1,
12 2022 and until July 1, 2023, subject to the payment of amounts
13 into the County and Mass Transit District Fund, the Local
14 Government Tax Fund, the Build Illinois Fund, the McCormick
15 Place Expansion Project Fund, the Illinois Tax Increment Fund,
16 and the Tax Compliance and Administration Fund as provided in
17 this Section, the Department shall pay each month into the
18 Road Fund the amount estimated to represent 32% of the net
19 revenue realized from the taxes imposed on motor fuel and
20 gasohol. Beginning July 1, 2023 and until July 1, 2024,
21 subject to the payment of amounts into the County and Mass
22 Transit District Fund, the Local Government Tax Fund, the
23 Build Illinois Fund, the McCormick Place Expansion Project
24 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
25 and Administration Fund as provided in this Section, the
26 Department shall pay each month into the Road Fund the amount

1 estimated to represent 48% of the net revenue realized from
2 the taxes imposed on motor fuel and gasohol. Beginning July 1,
3 2024 and until July 1, 2025, subject to the payment of amounts
4 into the County and Mass Transit District Fund, the Local
5 Government Tax Fund, the Build Illinois Fund, the McCormick
6 Place Expansion Project Fund, the Illinois Tax Increment Fund,
7 and the Tax Compliance and Administration Fund as provided in
8 this Section, the Department shall pay each month into the
9 Road Fund the amount estimated to represent 64% of the net
10 revenue realized from the taxes imposed on motor fuel and
11 gasohol. Beginning on July 1, 2025, subject to the payment of
12 amounts into the County and Mass Transit District Fund, the
13 Local Government Tax Fund, the Build Illinois Fund, the
14 McCormick Place Expansion Project Fund, the Illinois Tax
15 Increment Fund, and the Tax Compliance and Administration Fund
16 as provided in this Section, the Department shall pay each
17 month into the Road Fund the amount estimated to represent 80%
18 of the net revenue realized from the taxes imposed on motor
19 fuel and gasohol. As used in this paragraph "motor fuel" has
20 the meaning given to that term in Section 1.1 of the Motor Fuel
21 Tax Law, and "gasohol" has the meaning given to that term in
22 Section 3-40 of the Use Tax Act.

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

1 the monthly transfer from the General Revenue Fund in
2 accordance with Section 8a of the State Finance Act.

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

26 If the annual information return required by this Section

1 is not filed when and as required, the taxpayer shall be liable
2 as follows:

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

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

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

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

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

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

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

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

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

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

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

1 file their returns as otherwise required in this Section.
2 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,
3 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
4 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
5 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,
6 eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25;
7 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605,
8 eff. 7-1-24; revised 10-16-24.)

9 Section 45. The Tobacco Products Tax Act of 1995 is
10 amended by changing Section 10-20 as follows:

11 (35 ILCS 143/10-20)

12 Sec. 10-20. Distributor's licenses. It shall be unlawful
13 for any person to engage in business as a distributor of
14 tobacco products within the meaning of this Act without first
15 having obtained a license to do so from the Department.
16 Application for that license shall be made to the Department
17 in a form prescribed and furnished by the Department. Each
18 applicant for a license shall furnish to the Department on a
19 form, signed and verified by the applicant, the following
20 information:

21 (1) The name of the applicant.

22 (2) The address of the location at which the applicant
23 proposes to engage in business as a distributor of tobacco
24 products.

1 (3) Other information the Department may reasonably
2 require.

3 Each distributor, except for a distributor who is applying
4 for a distributor's license under this Act for the first time
5 or a distributor who, in the preceding year, had less than
6 \$50,000 of tax liability, shall also file with the Department
7 a bond in an amount not to exceed (i) 3 times the amount of the
8 distributor's average monthly tax liability or (ii) \$50,000,
9 whichever amount is lower, on a form to be approved by the
10 Department. The Department shall fix the amount of the bond
11 for each applicant, taking into consideration the amount of
12 money expected to become due from the applicant under this
13 Act. The amount of bond required by the Department shall be an
14 amount that, in its opinion, will protect the State of
15 Illinois against failure to pay the amount that may become due
16 from the applicant under this Act. Except as otherwise
17 provided in this Section, the bond, a reissue, or a substitute
18 shall be kept in full force and effect during the entire period
19 covered by the license. A separate application for license
20 shall be made, and bond filed, for each place of business at
21 which a person who is required to procure a distributor's
22 license proposes to engage in business as a distributor under
23 this Act.

24 The Department, upon receipt of an application and bond,
25 if required, in proper form, shall issue to the applicant a
26 license, in a form prescribed by the Department, which shall

1 permit the applicant to whom it is issued to engage in business
2 as a distributor at the place shown on his or her application.
3 The license shall be issued by the Department without charge
4 or cost to the applicant. No license issued under this Act is
5 transferable or assignable. The license shall be conspicuously
6 displayed in the place of business conducted by the licensee
7 under the license.

8 Licenses issued by the Department under this Act shall be
9 valid for a period not to exceed one year after issuance unless
10 sooner revoked, canceled, or suspended as provided in this
11 Act.

12 No license shall be issued to any person who is in default
13 to the State of Illinois for moneys due under this Act or any
14 other tax Act administered by the Department.

15 The Department shall discharge any surety and shall
16 release and return any bond provided to it by a taxpayer under
17 this Section within 90 days after:

18 (1) the taxpayer becomes a prior continuous compliance
19 taxpayer; or

20 (2) the taxpayer has ceased to collect receipts on
21 which the taxpayer is required to remit the tax under this
22 Act to the Department, has filed a final tax return, and
23 has paid to the Department an amount sufficient to
24 discharge his remaining tax liability as determined by the
25 Department under this Act.

26 For the purposes of item (2), the Department shall make a

1 final determination of the taxpayer's outstanding tax
2 liability as expeditiously as possible after the taxpayer's
3 final tax return under this Act has been filed. If the
4 Department will be unable to make such a final determination
5 within 45 days after receiving the taxpayer's final tax
6 return, then the Department shall notify the taxpayer within
7 that 45-day period stating the reasons why it is unable to make
8 the final determination within that 45-day period.

9 The Department may, in its discretion, upon application,
10 authorize the payment of the tax imposed under Section 10-10
11 by any distributor or manufacturer not otherwise subject to
12 the tax imposed under this Act who, to the satisfaction of the
13 Department, furnishes adequate security to ensure payment of
14 the tax. The distributor or manufacturer shall be issued,
15 without charge, a license to remit the tax. When so
16 authorized, it shall be the duty of the distributor or
17 manufacturer to remit the tax imposed upon the wholesale price
18 of tobacco products sold or otherwise disposed of to retailers
19 or consumers located in this State, in the same manner and
20 subject to the same requirements as any other distributor or
21 manufacturer licensed under this Act.

22 The Department may revoke, suspend, or cancel the license
23 of a distributor of roll-your-own tobacco (as that term is
24 used in Section 10 of the Tobacco Product Manufacturers'
25 Escrow Act) under this Act if the tobacco product
26 manufacturer, as defined in Section 10 of the Tobacco Product

1 Manufacturers' Escrow Act, that made or sold the roll-your-own
2 tobacco has failed to become a participating manufacturer, as
3 defined in subdivision (a)(1) of Section 15 of the Tobacco
4 Product Manufacturers' Escrow Act, or has failed to create a
5 qualified escrow fund for any roll-your-own tobacco
6 manufactured by the tobacco product manufacturer and sold in
7 this State or otherwise failed to bring itself into compliance
8 with subdivision (a)(2) of Section 15 of the Tobacco Product
9 Manufacturers' Escrow Act.

10 Any applicant applying for a distributor's license after
11 the applicant's distributor's license has been revoked by the
12 Department shall also file a bond with the Department in an
13 amount equal to 3 times the amount of the applicant's average
14 monthly tax liability under this Act, as that average monthly
15 tax liability was calculated immediately prior to the
16 revocation of the applicant's distributor's license.

17 Any person aggrieved by any decision of the Department
18 under this Section may, within 20 days after notice of that
19 decision, protest and request a hearing, whereupon the
20 Department must give notice to that person of the time and
21 place fixed for the hearing and must hold a hearing in
22 conformity with the provisions of this Act and then issue its
23 final administrative decision in the matter to that person. In
24 the absence of such a protest within 20 days, the Department's
25 decision becomes final without any further determination being
26 made or notice given.

1 (Source: P.A. 103-1001, eff. 8-9-24.)

2 Section 60. The Illinois Municipal Code is amended by
3 changing Sections 8-11-1.1, 8-11-1.3, 8-11-1.4, and 8-11-1.5
4 as follows:

5 (65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1)

6 Sec. 8-11-1.1. Non-home rule municipalities; imposition of
7 taxes.

8 (a) The corporate authorities of a non-home rule
9 municipality may impose by ordinance or resolution the taxes
10 authorized in Sections 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this
11 Act.

12 (b) (Blank).

13 (c) Until January 1, 1992, an ordinance or resolution
14 imposing the tax of not more than 1% hereunder or
15 discontinuing the same shall be adopted and a certified copy
16 thereof, together with a certification that the ordinance or
17 resolution received referendum approval in the case of the
18 imposition of such tax, filed with the Department of Revenue,
19 on or before the first day of June, whereupon the Department
20 shall proceed to administer and enforce the additional tax or
21 to discontinue the tax, as the case may be, as of the first day
22 of September next following such adoption and filing.

23 Beginning January 1, 1992 and through December 31, 1992,
24 an ordinance or resolution imposing or discontinuing the tax

1 hereunder shall be adopted and a certified copy thereof filed
2 with the Department on or before the first day of July,
3 whereupon the Department shall proceed to administer and
4 enforce this Section as of the first day of October next
5 following such adoption and filing.

6 Beginning January 1, 1993, and through September 30, 2002,
7 an ordinance or resolution imposing or discontinuing the tax
8 hereunder shall be adopted and a certified copy thereof filed
9 with the Department on or before the first day of October,
10 whereupon the Department shall proceed to administer and
11 enforce this Section as of the first day of January next
12 following such adoption and filing.

13 Beginning October 1, 2002, and through December 31, 2013,
14 an ordinance or resolution imposing or discontinuing the tax
15 under this Section or effecting a change in the rate of tax
16 must either (i) be adopted and a certified copy of the
17 ordinance or resolution filed with the Department on or before
18 the first day of April, whereupon the Department shall proceed
19 to administer and enforce this Section as of the first day of
20 July next following the adoption and filing; or (ii) be
21 adopted and a certified copy of the ordinance or resolution
22 filed with the Department on or before the first day of
23 October, whereupon the Department shall proceed to administer
24 and enforce this Section as of the first day of January next
25 following the adoption and filing.

26 If ~~Beginning January 1, 2014, if~~ an ordinance or

1 resolution imposing the tax under this Section, discontinuing
2 the tax under this Section, or effecting a change in the rate
3 of tax under this Section is adopted, a certified copy thereof
4 shall be filed with the Department of Revenue, either (i) on or
5 before the first day of April ~~May~~, whereupon the Department
6 shall proceed to administer and enforce this Section as of the
7 first day of July next following the adoption and filing; or
8 (ii) on or before the first day of October, whereupon the
9 Department shall proceed to administer and enforce this
10 Section as of the first day of January next following the
11 adoption and filing.

12 Notwithstanding any provision in this Section to the
13 contrary, if, in a non-home rule municipality with more than
14 150,000 but fewer than 200,000 inhabitants, as determined by
15 the last preceding federal decennial census, an ordinance or
16 resolution under this Section imposes or discontinues a tax or
17 changes the tax rate as of July 1, 2007, then that ordinance or
18 resolution, together with a certification that the ordinance
19 or resolution received referendum approval in the case of the
20 imposition of the tax, must be adopted and a certified copy of
21 that ordinance or resolution must be filed with the Department
22 on or before May 15, 2007, whereupon the Department shall
23 proceed to administer and enforce this Section as of July 1,
24 2007.

25 Notwithstanding any provision in this Section to the
26 contrary, if, in a non-home rule municipality with more than

1 6,500 but fewer than 7,000 inhabitants, as determined by the
2 last preceding federal decennial census, an ordinance or
3 resolution under this Section imposes or discontinues a tax or
4 changes the tax rate on or before May 20, 2009, then that
5 ordinance or resolution, together with a certification that
6 the ordinance or resolution received referendum approval in
7 the case of the imposition of the tax, must be adopted and a
8 certified copy of that ordinance or resolution must be filed
9 with the Department on or before May 20, 2009, whereupon the
10 Department shall proceed to administer and enforce this
11 Section as of July 1, 2009.

12 A non-home rule municipality may file a certified copy of
13 an ordinance or resolution with the Department of Revenue, as
14 required under this Section, only after October 2, 2000.

15 The tax authorized by this Section may not be more than 1%
16 and may be imposed only in 1/4% increments.

17 (Source: P.A. 103-781, eff. 8-5-24.)

18 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

19 (Text of Section before amendment by P.A. 103-592)

20 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
21 Occupation Tax Act. The corporate authorities of a non-home
22 rule municipality may impose, by ordinance or resolution
23 adopted in the manner described in Section 8-11-1.1, a tax
24 upon all persons engaged in the business of selling tangible
25 personal property, other than on an item of tangible personal

1 property which is titled and registered by an agency of this
2 State's Government, at retail in the municipality. If imposed,
3 the tax shall be imposed on the gross receipts from such sales
4 made in the course of such business. The proceeds of the tax
5 may be used for ~~expenditure on~~ public infrastructure or for
6 property tax relief or both, as defined in Section 8-11-1.2 ~~if~~
7 ~~approved by referendum as provided in Section 8-11-1.1, of the~~
8 ~~gross receipts from such sales made in the course of such~~
9 ~~business.~~ If the tax is approved by referendum on or after July
10 14, 2010 (the effective date of Public Act 96-1057) and before
11 August 5, 2024 (the effective date of Public Act 103-781), the
12 corporate authorities of the a non-home rule municipality may,
13 until January 1, 2031 ~~July 1, 2030,~~ use the proceeds of the tax
14 for expenditure on municipal operations, in addition to or in
15 lieu of any expenditure on public infrastructure or for
16 property tax relief. If the tax is approved by an ordinance or
17 resolution adopted on or after August 5, 2024 (the effective
18 date of Public Act 103-781), the corporate authorities of the
19 non-home rule municipality may, until January 1, 2031, use the
20 proceeds of the tax for expenditure on municipal operations,
21 in addition to or in lieu of any expenditure on public
22 infrastructure or for property tax relief. The tax imposed may
23 not be more than 1% and may be imposed only in 1/4% increments.
24 The tax may not be imposed on tangible personal property taxed
25 at the 1% rate under the Retailers' Occupation Tax Act (or at
26 the 0% rate imposed under this amendatory Act of the 102nd

1 General Assembly). Beginning December 1, 2019, this tax is not
2 imposed on sales of aviation fuel unless the tax revenue is
3 expended for airport-related purposes. If a municipality does
4 not have an airport-related purpose to which it dedicates
5 aviation fuel tax revenue, then aviation fuel is excluded from
6 the tax. Each municipality must comply with the certification
7 requirements for airport-related purposes under Section 2-22
8 of the Retailers' Occupation Tax Act. For purposes of this
9 Section, "airport-related purposes" has the meaning ascribed
10 in Section 6z-20.2 of the State Finance Act. This exclusion
11 for aviation fuel only applies for so long as the revenue use
12 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
13 binding on the municipality. The tax imposed by a municipality
14 pursuant to this Section and all civil penalties that may be
15 assessed as an incident thereof shall be collected and
16 enforced by the State Department of Revenue. The certificate
17 of registration which is issued by the Department to a
18 retailer under the Retailers' Occupation Tax Act shall permit
19 such retailer to engage in a business which is taxable under
20 any ordinance or resolution enacted pursuant to this Section
21 without registering separately with the Department under such
22 ordinance or resolution or under this Section. The Department
23 shall have full power to administer and enforce this Section;
24 to collect all taxes and penalties due hereunder; to dispose
25 of taxes and penalties so collected in the manner hereinafter
26 provided, and to determine all rights to credit memoranda,

1 arising on account of the erroneous payment of tax or penalty
2 hereunder. In the administration of, and compliance with, this
3 Section, the Department and persons who are subject to this
4 Section shall have the same rights, remedies, privileges,
5 immunities, powers and duties, and be subject to the same
6 conditions, restrictions, limitations, penalties and
7 definitions of terms, and employ the same modes of procedure,
8 as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j,
9 2 through 2-65 (in respect to all provisions therein other
10 than the State rate of tax), 2c, 3 (except as to the
11 disposition of taxes and penalties collected, and except that
12 the retailer's discount is not allowed for taxes paid on
13 aviation fuel that are subject to the revenue use requirements
14 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 4, 5, 5a, 5b, 5c,
15 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,
16 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
17 Section 3-7 of the Uniform Penalty and Interest Act as fully as
18 if those provisions were set forth herein.

19 No municipality may impose a tax under this Section unless
20 the municipality also imposes a tax at the same rate under
21 Section 8-11-1.4 of this Code.

22 Persons subject to any tax imposed pursuant to the
23 authority granted in this Section may reimburse themselves for
24 their seller's tax liability hereunder by separately stating
25 such tax as an additional charge, which charge may be stated in
26 combination, in a single amount, with State tax which sellers

1 are required to collect under the Use Tax Act, pursuant to such
2 bracket schedules as the Department may prescribe.

3 Whenever the Department determines that a refund should be
4 made under this Section to a claimant instead of issuing a
5 credit memorandum, the Department shall notify the State
6 Comptroller, who shall cause the order to be drawn for the
7 amount specified, and to the person named, in such
8 notification from the Department. Such refund shall be paid by
9 the State Treasurer out of the non-home rule municipal
10 retailers' occupation tax fund or the Local Government
11 Aviation Trust Fund, as appropriate.

12 Except as otherwise provided, the Department shall
13 forthwith pay over to the State Treasurer, ex officio, as
14 trustee, all taxes and penalties collected hereunder for
15 deposit into the Non-Home Rule Municipal Retailers' Occupation
16 Tax Fund. Taxes and penalties collected on aviation fuel sold
17 on or after December 1, 2019, shall be immediately paid over by
18 the Department to the State Treasurer, ex officio, as trustee,
19 for deposit into the Local Government Aviation Trust Fund. The
20 Department shall only pay moneys into the Local Government
21 Aviation Trust Fund under this Section for so long as the
22 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
23 47133 are binding on the municipality.

24 As soon as possible after the first day of each month,
25 beginning January 1, 2011, upon certification of the
26 Department of Revenue, the Comptroller shall order

1 transferred, and the Treasurer shall transfer, to the STAR
2 Bonds Revenue Fund the local sales tax increment, as defined
3 in the Innovation Development and Economy Act, collected under
4 this Section during the second preceding calendar month for
5 sales within a STAR bond district.

6 After the monthly transfer to the STAR Bonds Revenue Fund,
7 on or before the 25th day of each calendar month, the
8 Department shall prepare and certify to the Comptroller the
9 disbursement of stated sums of money to named municipalities,
10 the municipalities to be those from which retailers have paid
11 taxes or penalties hereunder to the Department during the
12 second preceding calendar month. The amount to be paid to each
13 municipality shall be the amount (not including credit
14 memoranda and not including taxes and penalties collected on
15 aviation fuel sold on or after December 1, 2019) collected
16 hereunder during the second preceding calendar month by the
17 Department plus an amount the Department determines is
18 necessary to offset any amounts which were erroneously paid to
19 a different taxing body, and not including an amount equal to
20 the amount of refunds made during the second preceding
21 calendar month by the Department on behalf of such
22 municipality, and not including any amount which the
23 Department determines is necessary to offset any amounts which
24 were payable to a different taxing body but were erroneously
25 paid to the municipality, and not including any amounts that
26 are transferred to the STAR Bonds Revenue Fund, less 1.5% of

1 the remainder, which the Department shall transfer into the
2 Tax Compliance and Administration Fund. The Department, at the
3 time of each monthly disbursement to the municipalities, shall
4 prepare and certify to the State Comptroller the amount to be
5 transferred into the Tax Compliance and Administration Fund
6 under this Section. Within 10 days after receipt, by the
7 Comptroller, of the disbursement certification to the
8 municipalities and the Tax Compliance and Administration Fund
9 provided for in this Section to be given to the Comptroller by
10 the Department, the Comptroller shall cause the orders to be
11 drawn for the respective amounts in accordance with the
12 directions contained in such certification.

13 For the purpose of determining the local governmental unit
14 whose tax is applicable, a retail sale, by a producer of coal
15 or other mineral mined in Illinois, is a sale at retail at the
16 place where the coal or other mineral mined in Illinois is
17 extracted from the earth. This paragraph does not apply to
18 coal or other mineral when it is delivered or shipped by the
19 seller to the purchaser at a point outside Illinois so that the
20 sale is exempt under the Federal Constitution as a sale in
21 interstate or foreign commerce.

22 Nothing in this Section shall be construed to authorize a
23 municipality to impose a tax upon the privilege of engaging in
24 any business which under the constitution of the United States
25 may not be made the subject of taxation by this State.

26 When certifying the amount of a monthly disbursement to a

1 municipality under this Section, the Department shall increase
2 or decrease such amount by an amount necessary to offset any
3 misallocation of previous disbursements. The offset amount
4 shall be the amount erroneously disbursed within the previous
5 6 months from the time a misallocation is discovered.

6 The Department of Revenue shall implement Public Act
7 91-649 so as to collect the tax on and after January 1, 2002.

8 As used in this Section, "municipal" and "municipality"
9 mean a city, village, or incorporated town, including an
10 incorporated town which has superseded a civil township.

11 This Section shall be known and may be cited as the
12 Non-Home Rule Municipal Retailers' Occupation Tax Act.

13 (Source: P.A. 101-10, eff. 6-5-19; 101-47, eff. 1-1-20;
14 101-81, eff. 7-12-19; 101-604, eff. 12-13-19; 102-700, eff.
15 4-19-22.)

16 (Text of Section after amendment by P.A. 103-592)

17 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'
18 Occupation Tax Act. The corporate authorities of a non-home
19 rule municipality may impose, by ordinance or resolution
20 adopted in the manner described in Section 8-11-1.1, a tax
21 upon all persons engaged in the business of selling tangible
22 personal property, other than on an item of tangible personal
23 property which is titled and registered by an agency of this
24 State's Government, at retail in the municipality. If imposed,
25 the tax shall be imposed on the gross receipts from such sales

1 made in the course of such business. The proceeds of the tax
2 may be used for ~~expenditure on~~ public infrastructure or for
3 property tax relief or both, as defined in Section 8-11-1.2 ~~if~~
4 ~~approved by referendum as provided in Section 8-11-1.1, of the~~
5 ~~gross receipts from such sales made in the course of such~~
6 ~~business~~. If the tax is approved by referendum on or after July
7 14, 2010 (the effective date of Public Act 96-1057) and before
8 August 5, 2024 (the effective date of Public Act 103-781), the
9 corporate authorities of the a non-home rule municipality may,
10 until January 1, 2031 ~~July 1, 2030~~, use the proceeds of the tax
11 for expenditure on municipal operations, in addition to or in
12 lieu of any expenditure on public infrastructure or for
13 property tax relief. If the tax is approved by an ordinance or
14 resolution adopted on or after August 5, 2024 (the effective
15 date of Public Act 103-781), the corporate authorities of the
16 non-home rule municipality may, until January 1, 2031, use the
17 proceeds of the tax for expenditure on municipal operations,
18 in addition to or in lieu of any expenditure on public
19 infrastructure or for property tax relief. The tax imposed may
20 not be more than 1% and may be imposed only in 1/4% increments.
21 The tax may not be imposed on tangible personal property taxed
22 at the 1% rate under the Retailers' Occupation Tax Act (or at
23 the 0% rate imposed under this amendatory Act of the 102nd
24 General Assembly). Beginning December 1, 2019, this tax is not
25 imposed on sales of aviation fuel unless the tax revenue is
26 expended for airport-related purposes. If a municipality does

1 not have an airport-related purpose to which it dedicates
2 aviation fuel tax revenue, then aviation fuel is excluded from
3 the tax. Each municipality must comply with the certification
4 requirements for airport-related purposes under Section 2-22
5 of the Retailers' Occupation Tax Act. For purposes of this
6 Section, "airport-related purposes" has the meaning ascribed
7 in Section 6z-20.2 of the State Finance Act. This exclusion
8 for aviation fuel only applies 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 municipality. The tax imposed by a municipality
11 pursuant to this Section and all civil penalties that may be
12 assessed as an incident thereof shall be collected and
13 enforced by the State Department of Revenue. The certificate
14 of registration which is issued by the Department to a
15 retailer under the Retailers' Occupation Tax Act shall permit
16 such retailer to engage in a business which is taxable under
17 any ordinance or resolution enacted pursuant to this Section
18 without registering separately with the Department under such
19 ordinance or resolution or under this Section. The Department
20 shall have full power to administer and enforce this Section;
21 to collect all taxes and penalties due hereunder; to dispose
22 of taxes and penalties so collected in the manner hereinafter
23 provided, and to determine all rights to credit memoranda,
24 arising on account of the erroneous payment of tax or penalty
25 hereunder. In the administration of, and compliance with, this
26 Section, the Department and persons who are subject to this

1 Section shall have the same rights, remedies, privileges,
2 immunities, powers and duties, and be subject to the same
3 conditions, restrictions, limitations, penalties and
4 definitions of terms, and employ the same modes of procedure,
5 as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j,
6 2 through 2-65 (in respect to all provisions therein other
7 than the State rate of tax), 2c, 3 (except as to the
8 disposition of taxes and penalties collected, and except that
9 the retailer's discount is not allowed for taxes paid on
10 aviation fuel that are subject to the revenue use requirements
11 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 4, 5, 5a, 5b, 5c,
12 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,
13 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and
14 Section 3-7 of the Uniform Penalty and Interest Act as fully as
15 if those provisions were set forth herein.

16 No municipality may impose a tax under this Section unless
17 the municipality also imposes a tax at the same rate under
18 Section 8-11-1.4 of this Code.

19 If, on January 1, 2025, a unit of local government has in
20 effect a tax under this Section, or if, after January 1, 2025,
21 a unit of local government imposes a tax under this Section,
22 then that tax applies to leases of tangible personal property
23 in effect, entered into, or renewed on or after that date in
24 the same manner as the tax under this Section and in accordance
25 with the changes made by this amendatory Act of the 103rd
26 General Assembly.

1 Persons subject to any tax imposed pursuant to the
2 authority granted in this Section may reimburse themselves for
3 their seller's tax liability hereunder by separately stating
4 such tax as an additional charge, which charge may be stated in
5 combination, in a single amount, with State tax which sellers
6 are required to collect under the Use Tax Act, pursuant to such
7 bracket schedules as the Department may prescribe.

8 Whenever the Department determines that a refund should be
9 made under this Section to a claimant instead of issuing a
10 credit memorandum, the Department shall notify the State
11 Comptroller, who shall cause the order to be drawn for the
12 amount specified, and to the person named, in such
13 notification from the Department. Such refund shall be paid by
14 the State Treasurer out of the non-home rule municipal
15 retailers' occupation tax fund or the Local Government
16 Aviation Trust Fund, as appropriate.

17 Except as otherwise provided, the Department shall
18 forthwith pay over to the State Treasurer, ex officio, as
19 trustee, all taxes and penalties collected hereunder for
20 deposit into the Non-Home Rule Municipal Retailers' Occupation
21 Tax Fund. Taxes and penalties collected on aviation fuel sold
22 on or after December 1, 2019, shall be immediately paid over by
23 the Department to the State Treasurer, ex officio, as trustee,
24 for deposit into the Local Government Aviation Trust Fund. The
25 Department shall only pay moneys into the Local Government
26 Aviation Trust Fund under this Section for so long as the

1 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
2 47133 are binding on the municipality.

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

11 After the monthly transfer to the STAR Bonds Revenue Fund,
12 on or before the 25th day of each calendar month, the
13 Department shall prepare and certify to the Comptroller the
14 disbursement of stated sums of money to named municipalities,
15 the municipalities to be those from which retailers have paid
16 taxes or penalties hereunder to the Department during the
17 second preceding calendar month. The amount to be paid to each
18 municipality shall be the amount (not including credit
19 memoranda and not including taxes and penalties collected on
20 aviation fuel sold on or after December 1, 2019) collected
21 hereunder during the second preceding calendar month by the
22 Department plus an amount the Department determines is
23 necessary to offset any amounts which were erroneously paid to
24 a different taxing body, and not including an amount equal to
25 the amount of refunds made during the second preceding
26 calendar month by the Department on behalf of such

1 municipality, and not including any amount which the
2 Department determines is necessary to offset any amounts which
3 were payable to a different taxing body but were erroneously
4 paid to the municipality, and not including any amounts that
5 are transferred to the STAR Bonds Revenue Fund, less 1.5% of
6 the remainder, which the Department shall transfer into the
7 Tax Compliance and Administration Fund. The Department, at the
8 time of each monthly disbursement to the municipalities, shall
9 prepare and certify to the State Comptroller the amount to be
10 transferred into the Tax Compliance and Administration Fund
11 under this Section. Within 10 days after receipt, by the
12 Comptroller, of the disbursement certification to the
13 municipalities and the Tax Compliance and Administration Fund
14 provided for in this Section to be given to the Comptroller by
15 the Department, the Comptroller shall cause the orders to be
16 drawn for the respective amounts in accordance with the
17 directions contained in such certification.

18 For the purpose of determining the local governmental unit
19 whose tax is applicable, a retail sale, by a producer of coal
20 or other mineral mined in Illinois, is a sale at retail at the
21 place where the coal or other mineral mined in Illinois is
22 extracted from the earth. This paragraph does not apply to
23 coal or other mineral when it is delivered or shipped by the
24 seller to the purchaser at a point outside Illinois so that the
25 sale is exempt under the Federal Constitution as a sale in
26 interstate or foreign commerce.

1 Nothing in this Section shall be construed to authorize a
2 municipality to impose a tax upon the privilege of engaging in
3 any business which under the constitution of the United States
4 may not be made the subject of taxation by this State.

5 When certifying the amount of a monthly disbursement to a
6 municipality under this Section, the Department shall increase
7 or decrease such amount by an amount necessary to offset any
8 misallocation of previous disbursements. The offset amount
9 shall be the amount erroneously disbursed within the previous
10 6 months from the time a misallocation is discovered.

11 The Department of Revenue shall implement Public Act
12 91-649 so as to collect the tax on and after January 1, 2002.

13 As used in this Section, "municipal" and "municipality"
14 mean a city, village, or incorporated town, including an
15 incorporated town which has superseded a civil township.

16 This Section shall be known and may be cited as the
17 Non-Home Rule Municipal Retailers' Occupation Tax Act.

18 (Source: P.A. 102-700, eff. 4-19-22; 103-592, eff. 1-1-25.)

19 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

20 (Text of Section before amendment by P.A. 103-592)

21 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
22 Tax Act. The corporate authorities of a non-home rule
23 municipality may impose, by ordinance or resolution adopted in
24 the manner described in Section 8-11-1.1, a tax upon all
25 persons engaged, ~~in the~~ such municipality, ~~in the~~ business of

1 making sales of service. If imposed, the tax shall be imposed
2 on the selling price of all tangible personal property
3 transferred by such servicemen, either in the form of tangible
4 personal property or in the form of real estate, as an incident
5 to a sale of service. The proceeds of the tax may be used for
6 ~~expenditure on~~ public infrastructure or for property tax
7 relief or both, as defined in Section 8-11-1.2 ~~if approved by~~
8 ~~referendum as provided in Section 8-11-1.1, of the selling~~
9 ~~price of all tangible personal property transferred by such~~
10 ~~servicemen either in the form of tangible personal property or~~
11 ~~in the form of real estate as an incident to a sale of service.~~
12 If the tax is approved by referendum on or after July 14, 2010
13 (the effective date of Public Act 96-1057) and before August
14 5, 2024 (the effective date of Public Act 103-781), the
15 corporate authorities of the a non-home rule municipality may,
16 until January 1, 2031 ~~December 31, 2030~~, use the proceeds of
17 the tax for expenditure on municipal operations, in addition
18 to or in lieu of any expenditure on public infrastructure or
19 for property tax relief. If the tax is approved by an ordinance
20 or resolution adopted on or after August 5, 2024 (the
21 effective date of Public Act 103-781), the corporate
22 authorities of the non-home rule municipality may, until
23 January 1, 2031, use the proceeds of the tax for expenditure on
24 municipal operations, in addition to or in lieu of any
25 expenditure on public infrastructure or for property tax
26 relief. The tax imposed may not be more than 1% and may be

1 imposed only in 1/4% increments. The tax may not be imposed on
2 tangible personal property taxed at the 1% rate under the
3 Service Occupation Tax Act (or at the 0% rate imposed under
4 this amendatory Act of the 102nd General Assembly). Beginning
5 December 1, 2019, this tax is not imposed on sales of aviation
6 fuel unless the tax revenue is expended for airport-related
7 purposes. If a municipality does not have an airport-related
8 purpose to which it dedicates aviation fuel tax revenue, then
9 aviation fuel is excluded from the tax. Each municipality must
10 comply with the certification requirements for airport-related
11 purposes under Section 2-22 of the Retailers' Occupation Tax
12 Act. For purposes of this Section, "airport-related purposes"
13 has the meaning ascribed in Section 6z-20.2 of the State
14 Finance Act. This exclusion for aviation fuel only applies for
15 so long as the revenue use requirements of 49 U.S.C. 47107(b)
16 and 49 U.S.C. 47133 are binding on the municipality. The tax
17 imposed by a municipality pursuant to this Section and all
18 civil penalties that may be assessed as an incident thereof
19 shall be collected and enforced by the State Department of
20 Revenue. The certificate of registration which is issued by
21 the Department to a retailer under the Retailers' Occupation
22 Tax Act or under the Service Occupation Tax Act shall permit
23 such registrant to engage in a business which is taxable under
24 any ordinance or resolution enacted pursuant to this Section
25 without registering separately with the Department under such
26 ordinance or resolution or under this Section. The Department

1 shall have full power to administer and enforce this Section;
2 to collect all taxes and penalties due hereunder; to dispose
3 of taxes and penalties so collected in the manner hereinafter
4 provided, and to determine all rights to credit memoranda
5 arising on account of the erroneous payment of tax or penalty
6 hereunder. In the administration of, and compliance with, this
7 Section the Department and persons who are subject to this
8 Section shall have the same rights, remedies, privileges,
9 immunities, powers and duties, and be subject to the same
10 conditions, restrictions, limitations, penalties and
11 definitions of terms, and employ the same modes of procedure,
12 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in
13 respect to all provisions therein other than the State rate of
14 tax), 4 (except that the reference to the State shall be to the
15 taxing municipality), 5, 7, 8 (except that the jurisdiction to
16 which the tax shall be a debt to the extent indicated in that
17 Section 8 shall be the taxing municipality), 9 (except as to
18 the disposition of taxes and penalties collected, and except
19 that the returned merchandise credit for this municipal tax
20 may not be taken against any State tax, and except that the
21 retailer's discount is not allowed for taxes paid on aviation
22 fuel that are subject to the revenue use requirements of 49
23 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except the
24 reference therein to Section 2b of the Retailers' Occupation
25 Tax Act), 13 (except that any reference to the State shall mean
26 the taxing municipality), the first paragraph of Section 15,

1 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and
2 Section 3-7 of the Uniform Penalty and Interest Act, as fully
3 as if those provisions were set forth herein.

4 No municipality may impose a tax under this Section unless
5 the municipality also imposes a tax at the same rate under
6 Section 8-11-1.3 of this Code.

7 Persons subject to any tax imposed pursuant to the
8 authority granted in this Section may reimburse themselves for
9 their serviceman's tax liability hereunder by separately
10 stating such tax as an additional charge, which charge may be
11 stated in combination, in a single amount, with State tax
12 which servicemen are authorized to collect under the Service
13 Use Tax Act, pursuant to such bracket schedules as the
14 Department may prescribe.

15 Whenever the Department determines that a refund should be
16 made under this Section to a claimant instead of issuing
17 credit memorandum, the Department shall notify the State
18 Comptroller, who shall cause the order to be drawn for the
19 amount specified, and to the person named, in such
20 notification from the Department. Such refund shall be paid by
21 the State Treasurer out of the municipal retailers' occupation
22 tax fund or the Local Government Aviation Trust Fund, as
23 appropriate.

24 Except as otherwise provided in this paragraph, the
25 Department shall forthwith pay over to the State Treasurer, ex
26 officio, as trustee, all taxes and penalties collected

1 hereunder for deposit into the municipal retailers' occupation
2 tax fund. Taxes and penalties collected on aviation fuel sold
3 on or after December 1, 2019, shall be immediately paid over by
4 the Department to the State Treasurer, ex officio, as trustee,
5 for deposit into the Local Government Aviation Trust Fund. The
6 Department shall only pay moneys into the Local Government
7 Aviation Trust Fund under this Section for so long as the
8 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
9 47133 are binding on the municipality.

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

18 After the monthly transfer to the STAR Bonds Revenue Fund,
19 on or before the 25th day of each calendar month, the
20 Department shall prepare and certify to the Comptroller the
21 disbursement of stated sums of money to named municipalities,
22 the municipalities to be those from which suppliers and
23 servicemen have paid taxes or penalties hereunder to the
24 Department during the second preceding calendar month. The
25 amount to be paid to each municipality shall be the amount (not
26 including credit memoranda and not including taxes and

1 penalties collected on aviation fuel sold on or after December
2 1, 2019) collected hereunder during the second preceding
3 calendar month by the Department, and not including an amount
4 equal to the amount of refunds made during the second
5 preceding calendar month by the Department on behalf of such
6 municipality, and not including any amounts that are
7 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
8 remainder, which the Department shall transfer into the Tax
9 Compliance and Administration Fund. The Department, at the
10 time of each monthly disbursement to the municipalities, shall
11 prepare and certify to the State Comptroller the amount to be
12 transferred into the Tax Compliance and Administration Fund
13 under this Section. Within 10 days after receipt, by the
14 Comptroller, of the disbursement certification to the
15 municipalities, the General Revenue Fund, and the Tax
16 Compliance and Administration Fund provided for in this
17 Section to be given to the Comptroller by the Department, the
18 Comptroller shall cause the orders to be drawn for the
19 respective amounts in accordance with the directions contained
20 in such certification.

21 The Department of Revenue shall implement Public Act
22 91-649 so as to collect the tax on and after January 1, 2002.

23 Nothing in this Section shall be construed to authorize a
24 municipality to impose a tax upon the privilege of engaging in
25 any business which under the constitution of the United States
26 may not be made the subject of taxation by this State.

1 As used in this Section, "municipal" or "municipality"
2 means or refers to a city, village or incorporated town,
3 including an incorporated town which has superseded a civil
4 township.

5 This Section shall be known and may be cited as the
6 "Non-Home Rule Municipal Service Occupation Tax Act".
7 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23.)

8 (Text of Section after amendment by P.A. 103-592)

9 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation
10 Tax Act. The corporate authorities of a non-home rule
11 municipality may impose, by ordinance or resolution adopted in
12 the manner described in Section 8-11-1.1, a tax upon all
13 persons engaged, ~~in the such~~ municipality, in the business of
14 making sales of service. If imposed, the tax shall be imposed
15 on the selling price of all tangible personal property
16 transferred by such servicemen, either in the form of tangible
17 personal property or in the form of real estate, as an incident
18 to a sale of service. The proceeds of the tax may be used for
19 ~~expenditure on~~ public infrastructure or for property tax
20 relief or both, as defined in Section 8-11-1.2 ~~if approved by~~
21 ~~referendum as provided in Section 8-11-1.1, of the selling~~
22 ~~price of all tangible personal property transferred by such~~
23 ~~servicemen either in the form of tangible personal property or~~
24 ~~in the form of real estate as an incident to a sale of service.~~
25 If the tax is approved by referendum on or after July 14, 2010

1 (the effective date of Public Act 96-1057) and before August
2 5, 2024 (the effective date of Public Act 103-781), the
3 corporate authorities of a non-home rule municipality may,
4 until January 1, 2031 ~~December 31, 2030~~, use the proceeds of
5 the tax for expenditure on municipal operations, in addition
6 to or in lieu of any expenditure on public infrastructure or
7 for property tax relief. If the tax is approved by an ordinance
8 or resolution adopted on or after August 5, 2024 (the
9 effective date of Public Act 103-781), the corporate
10 authorities of the non-home rule municipality may, until
11 January 1, 2031, use the proceeds of the tax for expenditure on
12 municipal operations, in addition to or in lieu of any
13 expenditure on public infrastructure or for property tax
14 relief. The tax imposed may not be more than 1% and may be
15 imposed only in 1/4% increments. The tax may not be imposed on
16 tangible personal property taxed at the 1% rate under the
17 Service Occupation Tax Act (or at the 0% rate imposed under
18 this amendatory Act of the 102nd General Assembly). Beginning
19 December 1, 2019, this tax is not imposed on sales of aviation
20 fuel unless the tax revenue is expended for airport-related
21 purposes. If a municipality does not have an airport-related
22 purpose to which it dedicates aviation fuel tax revenue, then
23 aviation fuel is excluded from the tax. Each municipality must
24 comply with the certification requirements for airport-related
25 purposes under Section 2-22 of the Retailers' Occupation Tax
26 Act. For purposes of this Section, "airport-related purposes"

1 has the meaning ascribed in Section 6z-20.2 of the State
2 Finance Act. This exclusion for aviation fuel only applies for
3 so long as the revenue use requirements of 49 U.S.C. 47107(b)
4 and 49 U.S.C. 47133 are binding on the municipality. The tax
5 imposed by a municipality pursuant to this Section and all
6 civil penalties that may be assessed as an incident thereof
7 shall be collected and enforced by the State Department of
8 Revenue. The certificate of registration which is issued by
9 the Department to a retailer under the Retailers' Occupation
10 Tax Act or under the Service Occupation Tax Act shall permit
11 such registrant to engage in a business which is taxable under
12 any ordinance or resolution enacted pursuant to this Section
13 without registering separately with the Department under such
14 ordinance or resolution or under this Section. The Department
15 shall have full power to administer and enforce this Section;
16 to collect all taxes and penalties due hereunder; to dispose
17 of taxes and penalties so collected in the manner hereinafter
18 provided, and to determine all rights to credit memoranda
19 arising on account of the erroneous payment of tax or penalty
20 hereunder. In the administration of, and compliance with, this
21 Section the Department and persons who are subject to this
22 Section shall have the same rights, remedies, privileges,
23 immunities, powers and duties, and be subject to the same
24 conditions, restrictions, limitations, penalties and
25 definitions of terms, and employ the same modes of procedure,
26 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in

1 respect to all provisions therein other than the State rate of
2 tax), 4 (except that the reference to the State shall be to the
3 taxing municipality), 5, 7, 8 (except that the jurisdiction to
4 which the tax shall be a debt to the extent indicated in that
5 Section 8 shall be the taxing municipality), 9 (except as to
6 the disposition of taxes and penalties collected, and except
7 that the returned merchandise credit for this municipal tax
8 may not be taken against any State tax, and except that the
9 retailer's discount is not allowed for taxes paid on aviation
10 fuel that are subject to the revenue use requirements of 49
11 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except the
12 reference therein to Section 2b of the Retailers' Occupation
13 Tax Act), 13 (except that any reference to the State shall mean
14 the taxing municipality), the first paragraph of Section 15,
15 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and
16 Section 3-7 of the Uniform Penalty and Interest Act, as fully
17 as if those provisions were set forth herein.

18 No municipality may impose a tax under this Section unless
19 the municipality also imposes a tax at the same rate under
20 Section 8-11-1.3 of this Code.

21 If, on January 1, 2025, a unit of local government has in
22 effect a tax under this Section, or if, after January 1, 2025,
23 a unit of local government imposes a tax under this Section,
24 then that tax applies to leases of tangible personal property
25 in effect, entered into, or renewed on or after that date in
26 the same manner as the tax under this Section and in accordance

1 with the changes made by this amendatory Act of the 103rd
2 General Assembly.

3 Persons subject to any tax imposed pursuant to the
4 authority granted in this Section may reimburse themselves for
5 their serviceman's tax liability hereunder by separately
6 stating such tax as an additional charge, which charge may be
7 stated in combination, in a single amount, with State tax
8 which servicemen are authorized to collect under the Service
9 Use Tax Act, pursuant to such bracket schedules as the
10 Department may prescribe.

11 Whenever the Department determines that a refund should be
12 made under this Section to a claimant instead of issuing
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the order to be drawn for the
15 amount specified, and to the person named, in such
16 notification from the Department. Such refund shall be paid by
17 the State Treasurer out of the municipal retailers' occupation
18 tax fund or the Local Government Aviation Trust Fund, as
19 appropriate.

20 Except as otherwise provided in this paragraph, the
21 Department shall forthwith pay over to the State Treasurer, ex
22 officio, as trustee, all taxes and penalties collected
23 hereunder for deposit into the municipal retailers' occupation
24 tax fund. Taxes and penalties collected on aviation fuel sold
25 on or after December 1, 2019, shall be immediately paid over by
26 the Department to the State Treasurer, ex officio, as trustee,

1 for deposit into the Local Government Aviation Trust Fund. The
2 Department shall only pay moneys into the Local Government
3 Aviation Trust Fund under this Section for so long as the
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
5 47133 are binding on the municipality.

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

14 After the monthly transfer to the STAR Bonds Revenue Fund,
15 on or before the 25th day of each calendar month, the
16 Department shall prepare and certify to the Comptroller the
17 disbursement of stated sums of money to named municipalities,
18 the municipalities to be those from which suppliers and
19 servicemen have paid taxes or penalties hereunder to the
20 Department during the second preceding calendar month. The
21 amount to be paid to each municipality shall be the amount (not
22 including credit memoranda and not including taxes and
23 penalties collected on aviation fuel sold on or after December
24 1, 2019) collected hereunder during the second preceding
25 calendar month by the Department, and not including an amount
26 equal to the amount of refunds made during the second

1 preceding calendar month by the Department on behalf of such
2 municipality, and not including any amounts that are
3 transferred to the STAR Bonds Revenue Fund, less 1.5% of the
4 remainder, which the Department shall transfer into the Tax
5 Compliance and Administration Fund. The Department, at the
6 time of each monthly disbursement to the municipalities, shall
7 prepare and certify to the State Comptroller the amount to be
8 transferred into the Tax Compliance and Administration Fund
9 under this Section. Within 10 days after receipt, by the
10 Comptroller, of the disbursement certification to the
11 municipalities, the General Revenue Fund, and the Tax
12 Compliance and Administration Fund provided for in this
13 Section to be given to the Comptroller by the Department, the
14 Comptroller shall cause the orders to be drawn for the
15 respective amounts in accordance with the directions contained
16 in such certification.

17 The Department of Revenue shall implement Public Act
18 91-649 so as to collect the tax on and after January 1, 2002.

19 Nothing in this Section shall be construed to authorize a
20 municipality to impose a tax upon the privilege of engaging in
21 any business which under the constitution of the United States
22 may not be made the subject of taxation by this State.

23 As used in this Section, "municipal" or "municipality"
24 means or refers to a city, village or incorporated town,
25 including an incorporated town which has superseded a civil
26 township.

1 This Section shall be known and may be cited as the
2 "Non-Home Rule Municipal Service Occupation Tax Act".

3 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
4 103-592, eff. 1-1-25.)

5 (65 ILCS 5/8-11-1.5) (from Ch. 24, par. 8-11-1.5)

6 Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. The
7 corporate authorities of a non-home rule municipality may
8 impose, by ordinance or resolution adopted in the manner
9 described in Section 8-11-1.1, a tax upon the privilege of
10 using, in such municipality, any item of tangible personal
11 property which is purchased at retail from a retailer, and
12 which is titled or registered with an agency of this State's
13 government. If imposed, the tax shall be based on the selling
14 price of such tangible personal property, as "selling price"
15 is defined in the Use Tax Act. The proceeds of the tax may be
16 used for expenditure on public infrastructure or for
17 property tax relief or both as defined in Section 8-11-1.2, ~~if~~
18 ~~approved by referendum as provided in Section 8-11-1.1.~~ If the
19 tax is approved by referendum on or after July 14, 2010 (the
20 effective date of Public Act 96-1057) and before August 5,
21 2024 (the effective date of Public Act 103-781) ~~this~~
22 ~~amendatory Act of the 96th General Assembly,~~ the corporate
23 authorities of a non-home rule municipality may, until January
24 1, 2031 ~~December 31, 2030,~~ use the proceeds of the tax for
25 expenditure on municipal operations, in addition to or in lieu

1 of any expenditure on public infrastructure or for property
2 tax relief. If the tax is imposed by ordinance or resolution on
3 or after August 5, 2024 (the effective date of Public Act
4 103-781), the corporate authorities of the non-home rule
5 municipality may, until January 1, 2031, use the proceeds of
6 the tax for expenditure on municipal operations in addition to
7 or in lieu of any expenditure on public infrastructure or for
8 property tax relief. The tax imposed may not be more than 1%
9 and may be imposed only in 1/4% increments. Such tax shall be
10 collected from persons whose Illinois address for title or
11 registration purposes is given as being in such municipality.
12 Such tax shall be collected by the municipality imposing such
13 tax. A non-home rule municipality may not impose and collect
14 the tax prior to January 1, 2002.

15 This Section shall be known and may be cited as the
16 "Non-Home Rule Municipal Use Tax Act".

17 (Source: P.A. 103-9, eff. 6-7-23.)

18 Section 95. No acceleration or delay. Where this Act makes
19 changes in a statute that is represented in this Act by text
20 that is not yet or no longer in effect (for example, a Section
21 represented by multiple versions), the use of that text does
22 not accelerate or delay the taking effect of (i) the changes
23 made by this Act or (ii) provisions derived from any other
24 Public Act.

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