

1 AN ACT in relation to taxes.

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

4 Section 5. The Department of Revenue Law of the Civil  
5 Administrative Code of Illinois is amended by changing  
6 Sections 2505-210, and 2505-400 as follows:

7 (20 ILCS 2505/2505-210) (was 20 ILCS 2505/39c-1)

8 Sec. 2505-210. Electronic funds transfer.

9 (a) The Department may provide means by which persons  
10 having a tax liability under any Act administered by the  
11 Department may use electronic funds transfer to pay the tax  
12 liability.

13 (b) Beginning on October 1, 2002, a taxpayer who has an  
14 annual tax liability of \$200,000 or more shall make all  
15 payments of that tax to the Department by electronic funds  
16 transfer. Before August 1 of each year, beginning in 2002,  
17 the Department shall notify all taxpayers required to make  
18 payments by electronic funds transfer. All taxpayers  
19 required to make payments by electronic funds transfer shall  
20 make those payments for a minimum of one year beginning on  
21 October 1. For purposes of this subsection (b), the term  
22 "annual tax liability" means, except as provided in  
23 subsections (c) and (d) of this Section, the sum of the  
24 taxpayer's liabilities under a tax Act administered by the  
25 Department for the immediately preceding calendar year.

26 (c) For purposes of subsection (b), the term "annual tax  
27 liability" means, for a taxpayer that incurs a tax liability  
28 under the Retailers' Occupation Tax Act, Service Occupation  
29 Tax Act, Use Tax Act, Service Use Tax Act, or any other State  
30 or local occupation or use tax law that is administered by  
31 the Department, the sum of the taxpayer's liabilities under

1 the Retailers' Occupation Tax Act, Service Occupation Tax  
2 Act, Use Tax Act, Service Use Tax Act, and all other State  
3 and local occupation and use tax laws administered by the  
4 Department for the immediately preceding calendar year.

5 (d) For purposes of subsection (b), the term "annual tax  
6 liability" means, for a taxpayer that incurs an Illinois  
7 income tax liability, the greater of:

8 (1) the amount of the taxpayer's tax liability  
9 under Article 7 of the Illinois Income Tax Act for the  
10 immediately preceding calendar year; or

11 (2) the taxpayer's estimated tax payment obligation  
12 under Article 8 of the Illinois Income Tax Act for the  
13 immediately preceding calendar year.

14 (e) The Department shall adopt such rules as are  
15 necessary to effectuate a program of electronic funds  
16 transfer and the requirements of this Section.

17 (Source: P.A. 91-239, eff. 1-1-00.)

18 (20 ILCS 2505/2505-400) (was 20 ILCS 2505/39b49)

19 Sec. 2505-400. Contracts for collection assistance.

20 (a) The Department has the power to contract for  
21 collection assistance on a contingent fee basis, with  
22 collection fees to be retained by the collection agency and  
23 the net collections to be paid to the Department.

24 (b) The Department has the power to enter into written  
25 agreements with State's Attorneys for pursuit of civil  
26 liability under Section 17-1a of the Criminal Code of 1961  
27 against persons who have issued to the Department checks or  
28 other orders in violation of the provisions of paragraph (d)  
29 of subsection (B) of Section 17-1 of the Criminal Code of  
30 1961. Of the amount collected, the Department shall retain  
31 the amount owing upon the dishonored check or order along  
32 with the dishonored check fee imposed under the Uniform  
33 Penalty and Interest Act. The balance of damages, fees, and

1 costs collected under Section 17-1a of the Criminal Code of  
2 1961 shall be retained by the State's Attorney. The  
3 agreement shall not affect the allocation of fines and costs  
4 imposed in any criminal prosecution.

5 (Source: P.A. 91-239, eff. 1-1-00.)

6 Section 10. The Illinois Income Tax Act is amended by  
7 changing Section 601.1 as follows:

8 (35 ILCS 5/601.1) (Ch. 120, par. 6-601.1)

9 Sec. 601.1. Payment by electronic funds transfer.

10 (a) Beginning on October 1, 1993, a taxpayer who has an  
11 average monthly tax liability of \$150,000 or more under  
12 Article 7 of this Act shall make all payments required by  
13 rules of the Department by electronic funds transfer.  
14 Beginning October 1, 1993, a taxpayer who has an average  
15 quarterly estimated tax payment obligation of \$450,000 or  
16 more under Article 8 of this Act shall make all payments  
17 required by rules of the Department by electronic funds  
18 transfer. Beginning on October 1, 1994, a taxpayer who has  
19 an average monthly tax liability of \$100,000 or more under  
20 Article 7 of this Act shall make all payments required by  
21 rules of the Department by electronic funds transfer.  
22 Beginning October 1, 1994, a taxpayer who has an average  
23 quarterly estimated tax payment obligation of \$300,000 or  
24 more under Article 8 of this Act shall make all payments  
25 required by rules of the Department by electronic funds  
26 transfer. Beginning on October 1, 1995, a taxpayer who has  
27 an average monthly tax liability of \$50,000 or more under  
28 Article 7 of this Act shall make all payments required by  
29 rules of the Department by electronic funds transfer.  
30 Beginning October 1, 1995, a taxpayer who has an average  
31 quarterly estimated tax payment obligation of \$150,000 or  
32 more under Article 8 of this Act shall make all payments

1 required by rules of the Department by electronic funds  
2 transfer. Beginning on October 1, 2000, and for all liability  
3 periods thereafter, a taxpayer who has an average annual tax  
4 liability of \$200,000 or more under Article 7 of this Act  
5 shall make all payments required by rules of the Department  
6 by electronic funds transfer. Beginning October 1, 2000, a  
7 taxpayer who has an average quarterly estimated tax payment  
8 obligation of \$50,000 or more under Article 8 of this Act  
9 shall make all payments required by rules of the Department  
10 by electronic funds transfer. Beginning on October 1, 2002, a  
11 taxpayer who has a tax liability in the amount set forth in  
12 subsection (b) of Section 2505-210 of the Department of  
13 Revenue Law shall make all payments required by rules of the  
14 Department by electronic funds transfer.

15 (b) Any taxpayer who is not required to make payments by  
16 electronic funds transfer may make payments by electronic  
17 funds transfer with the permission of the Department.

18 (c) All taxpayers required to make payments by  
19 electronic funds transfer and any taxpayers who wish to  
20 voluntarily make payments by electronic funds transfer shall  
21 make those payments in the manner authorized by the  
22 Department.

23 (d) The Department shall notify all taxpayers required  
24 to make payments by electronic funds transfer. All  
25 taxpayers notified by the Department shall make payments by  
26 electronic funds transfer for a minimum of one year beginning  
27 on October 1. In determining the threshold amounts under  
28 subsection (a), the Department shall calculate the averages  
29 as follows:

30 (1) the total liability under Article 7 for the  
31 preceding tax year (and, prior to October 1, 2000,  
32 divided by 12); or

33 (2) for purposes of estimated payments under  
34 Article 8, the total tax obligation of the taxpayer for

1 the previous tax year divided by 4.

2 (e) The Department shall adopt such rules as are  
3 necessary to effectuate a program of electronic funds  
4 transfer and the requirements of this Section.

5 (Source: P.A. 91-541, eff. 8-13-99.)

6 Section 15. The Use Tax Act is amended by changing  
7 Section 9 as follows:

8 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

30 Where such tangible personal property is sold under a  
31 conditional sales contract, or under any other form of sale  
32 wherein the payment of the principal sum, or a part thereof,

1 is extended beyond the close of the period for which the  
2 return is filed, the retailer, in collecting the tax (except  
3 as to motor vehicles, watercraft, aircraft, and trailers that  
4 are required to be registered with an agency of this State),  
5 may collect for each tax return period, only the tax  
6 applicable to that part of the selling price actually  
7 received during such tax return period.

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

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.  
18 The taxpayer shall also file a return with the Department for  
19 each of the first two months of each calendar quarter, on or  
20 before the twentieth day of the following calendar month,  
21 stating:

- 22 1. The name of the seller;
- 23 2. The address of the principal place of business  
24 from which he engages in the business of selling tangible  
25 personal property at retail in this State;
- 26 3. The total amount of taxable receipts received by  
27 him during the preceding calendar month from sales of  
28 tangible personal property by him during such preceding  
29 calendar month, including receipts from charge and time  
30 sales, but less all deductions allowed by law;
- 31 4. The amount of credit provided in Section 2d of  
32 this Act;
- 33 5. The amount of tax due;
- 34 5-5. The signature of the taxpayer; and

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

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

7           Beginning October 1, 1993, a taxpayer who has an average  
8           monthly tax liability of \$150,000 or more shall make all  
9           payments required by rules of the Department by electronic  
10          funds transfer. Beginning October 1, 1994, a taxpayer who has  
11          an average monthly tax liability of \$100,000 or more shall  
12          make all payments required by rules of the Department by  
13          electronic funds transfer. Beginning October 1, 1995, a  
14          taxpayer who has an average monthly tax liability of \$50,000  
15          or more shall make all payments required by rules of the  
16          Department by electronic funds transfer. Beginning October 1,  
17          2000, a taxpayer who has an annual tax liability of \$200,000  
18          or more shall make all payments required by rules of the  
19          Department by electronic funds transfer. The term "annual  
20          tax liability" shall be the sum of the taxpayer's liabilities  
21          under this Act, and under all other State and local  
22          occupation and use tax laws administered by the Department,  
23          for the immediately preceding calendar year. The term  
24          "average monthly tax liability" means the sum of the  
25          taxpayer's liabilities under this Act, and under all other  
26          State and local occupation and use tax laws administered by  
27          the Department, for the immediately preceding calendar year  
28          divided by 12. Beginning on October 1, 2002, a taxpayer who  
29          has a tax liability in the amount set forth in subsection (b)  
30          of Section 2505-210 of the Department of Revenue Law shall  
31          make all payments required by rules of the Department by  
32          electronic funds transfer.

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

1 payments by electronic funds transfer. All taxpayers required  
2 to make payments by electronic funds transfer shall make  
3 those payments for a minimum of one year beginning on October  
4 1.

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

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

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

15 Before October 1, 2000, if the taxpayer's average monthly  
16 tax liability to the Department under this Act, the  
17 Retailers' Occupation Tax Act, the Service Occupation Tax  
18 Act, the Service Use Tax Act was \$10,000 or more during the  
19 preceding 4 complete calendar quarters, he shall file a  
20 return with the Department each month by the 20th day of the  
21 month next following the month during which such tax  
22 liability is incurred and shall make payments to the  
23 Department on or before the 7th, 15th, 22nd and last day of  
24 the month during which such liability is incurred. On and  
25 after October 1, 2000, if the taxpayer's average monthly tax  
26 liability to the Department under this Act, the Retailers'  
27 Occupation Tax Act, the Service Occupation Tax Act, and the  
28 Service Use Tax Act was \$20,000 or more during the preceding  
29 4 complete calendar quarters, he shall file a return with the  
30 Department each month by the 20th day of the month next  
31 following the month during which such tax liability is  
32 incurred and shall make payment to the Department on or  
33 before the 7th, 15th, 22nd and last day of the month during  
34 which such liability is incurred. If the month during which



1 such tax liability is incurred began prior to January 1,  
2 1985, each payment shall be in an amount equal to 1/4 of the  
3 taxpayer's actual liability for the month or an amount set by  
4 the Department not to exceed 1/4 of the average monthly  
5 liability of the taxpayer to the Department for the preceding  
6 4 complete calendar quarters (excluding the month of highest  
7 liability and the month of lowest liability in such 4 quarter  
8 period). If the month during which such tax liability is  
9 incurred begins on or after January 1, 1985, and prior to  
10 January 1, 1987, each payment shall be in an amount equal to  
11 22.5% of the taxpayer's actual liability for the month or  
12 27.5% of the taxpayer's liability for the same calendar month  
13 of the preceding year. If the month during which such tax  
14 liability is incurred begins on or after January 1, 1987, and  
15 prior to January 1, 1988, each payment shall be in an amount  
16 equal to 22.5% of the taxpayer's actual liability for the  
17 month or 26.25% of the taxpayer's liability for the same  
18 calendar month of the preceding year. If the month during  
19 which such tax liability is incurred begins on or after  
20 January 1, 1988, and prior to January 1, 1989, or begins on  
21 or after January 1, 1996, each payment shall be in an amount  
22 equal to 22.5% of the taxpayer's actual liability for the  
23 month or 25% of the taxpayer's liability for the same  
24 calendar month of the preceding year. If the month during  
25 which such tax liability is incurred begins on or after  
26 January 1, 1989, and prior to January 1, 1996, each payment  
27 shall be in an amount equal to 22.5% of the taxpayer's actual  
28 liability for the month or 25% of the taxpayer's liability  
29 for the same calendar month of the preceding year or 100% of  
30 the taxpayer's actual liability for the quarter monthly  
31 reporting period. The amount of such quarter monthly  
32 payments shall be credited against the final tax liability of  
33 the taxpayer's return for that month. Before October 1,  
34 2000, once applicable, the requirement of the making of

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

1 this Section, then the taxpayer shall be liable for penalties  
2 and interest on the difference between the minimum amount due  
3 and the amount of such quarter monthly payment actually and  
4 timely paid, except insofar as the taxpayer has previously  
5 made payments for that month to the Department in excess of  
6 the minimum payments previously due as provided in this  
7 Section. The Department shall make reasonable rules and  
8 regulations to govern the quarter monthly payment amount and  
9 quarter monthly payment dates for taxpayers who file on other  
10 than a calendar monthly basis.

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

1 taxpayer's 2.1% or 1.75% vendor's discount shall be reduced  
2 by 2.1% or 1.75% of the difference between the credit taken  
3 and that actually due, and the taxpayer shall be liable for  
4 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  
13 a given year being due by October 20 of such year, and with  
14 the 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  
17 or 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  
21 20 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  
26 concerning the time within which a retailer may file his  
27 return, in the case of any retailer who ceases to engage in a  
28 kind of business which makes him responsible for filing  
29 returns under this Act, such retailer shall file a final  
30 return under this Act with the Department not more than one  
31 month after discontinuing such business.

32 In addition, with respect to motor vehicles, watercraft,  
33 aircraft, and trailers that are required to be registered  
34 with an agency of this State, every retailer selling this

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

21 The transaction reporting return in the case of motor  
22 vehicles or trailers that are required to be registered with  
23 an agency of this State, shall be the same document as the  
24 Uniform Invoice referred to in Section 5-402 of the Illinois  
25 Vehicle Code and must show the name and address of the  
26 seller; the name and address of the purchaser; the amount of  
27 the selling price including the amount allowed by the  
28 retailer for traded-in property, if any; the amount allowed  
29 by the retailer for the traded-in tangible personal property,  
30 if any, to the extent to which Section 2 of this Act allows  
31 an exemption for the value of traded-in property; the balance  
32 payable after deducting such trade-in allowance from the  
33 total selling price; the amount of tax due from the retailer  
34 with respect to such transaction; the amount of tax collected

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

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

25 Such transaction reporting return shall be filed not  
26 later than 20 days after the date of delivery of the item  
27 that is being sold, but may be filed by the retailer at any  
28 time sooner than that if he chooses to do so. The  
29 transaction reporting return and tax remittance or proof of  
30 exemption from the tax that is imposed by this Act may be  
31 transmitted to the Department by way of the State agency with  
32 which, or State officer with whom, the tangible personal  
33 property must be titled or registered (if titling or  
34 registration is required) if the Department and such agency

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

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

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

24 If the user who would otherwise pay tax to the retailer  
25 wants the transaction reporting return filed and the payment  
26 of tax or proof of exemption made to the Department before  
27 the retailer is willing to take these actions and such user  
28 has not paid the tax to the retailer, such user may certify  
29 to the fact of such delay by the retailer, and may (upon the  
30 Department being satisfied of the truth of such  
31 certification) transmit the information required by the  
32 transaction reporting return and the remittance for tax or  
33 proof of exemption directly to the Department and obtain his  
34 tax receipt or exemption determination, in which event the

1 transaction reporting return and tax remittance (if a tax  
2 payment was required) shall be credited by the Department to  
3 the proper retailer's account with the Department, but  
4 without the 2.1% or 1.75% discount provided for in this  
5 Section being allowed. When the user pays the tax directly  
6 to the Department, he shall pay the tax in the same amount  
7 and in the same form in which it would be remitted if the tax  
8 had been remitted to the Department by the retailer.

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

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

33 If experience indicates such action to be practicable,  
34 the Department may prescribe and furnish a combination or



1 joint return which will enable retailers, who are required to  
2 file returns hereunder and also under the Retailers'  
3 Occupation Tax Act, to furnish all the return information  
4 required by both Acts on the one form.

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

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

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

29 Beginning January 1, 1990, each month the Department  
30 shall pay into the State and Local Sales Tax Reform Fund, a  
31 special fund in the State Treasury, 20% of the net revenue  
32 realized for the preceding month from the 6.25% general rate  
33 on the selling price of tangible personal property, other  
34 than tangible personal property which is purchased outside

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

3 Beginning August 1, 2000, each month the Department shall  
4 pay into the State and Local Sales Tax Reform Fund 100% of  
5 the net revenue realized for the preceding month from the  
6 1.25% rate on the selling price of motor fuel and gasohol.

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

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

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

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

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

25	Fiscal Year	Total Deposit
26	1993	\$0
27	1994	53,000,000
28	1995	58,000,000
29	1996	61,000,000
30	1997	64,000,000
31	1998	68,000,000
32	1999	71,000,000
33	2000	75,000,000
34	2001	80,000,000

1	2002	84,000,000
2	2003	89,000,000
3	2004	93,000,000
4	2005	97,000,000
5	2006	102,000,000
6	2007	108,000,000
7	2008	115,000,000
8	2009	120,000,000
9	2010	126,000,000
10	2011	132,000,000
11	2012	138,000,000
12	2013 and	145,000,000

13 each fiscal year  
14 thereafter that bonds  
15 are outstanding under  
16 Section 13.2 of the  
17 Metropolitan Pier and  
18 Exposition Authority  
19 Act, but not after fiscal year 2029.

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

33 Subject to payment of amounts into the Build Illinois  
34 Fund and the McCormick Place Expansion Project Fund pursuant

1 to the preceding paragraphs or in any amendment thereto  
2 hereafter enacted, each month the Department shall pay into  
3 the Local Government Distributive Fund .4% of the net revenue  
4 realized for the preceding month from the 5% general rate, or  
5 .4% of 80% of the net revenue realized for the preceding  
6 month from the 6.25% general rate, as the case may be, on the  
7 selling price of tangible personal property which amount  
8 shall, subject to appropriation, be distributed as provided  
9 in Section 2 of the State Revenue Sharing Act. No payments or  
10 distributions pursuant to this paragraph shall be made if the  
11 tax imposed by this Act on photoprocessing products is  
12 declared unconstitutional, or if the proceeds from such tax  
13 are unavailable for distribution because of litigation.

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

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

29 As soon as possible after the first day of each month,  
30 upon certification of the Department of Revenue, the  
31 Comptroller shall order transferred and the Treasurer shall  
32 transfer from the General Revenue Fund to the Motor Fuel Tax  
33 Fund an amount equal to 1.7% of 80% of the net revenue  
34 realized under this Act for the second preceding month.

1 Beginning April 1, 2000, this transfer is no longer required  
2 and shall not be made.

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

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

14 (Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98;  
15 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff.  
16 7-12-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00; 91-901,  
17 eff. 1-1-01; revised 8-30-00.)

18 Section 20. The Service Use Tax Act is amended by  
19 changing Section 9 as follows:

20 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

21 Sec. 9. Each serviceman required or authorized to  
22 collect the tax herein imposed shall pay to the Department  
23 the amount of such tax (except as otherwise provided) at the  
24 time when he is required to file his return for the period  
25 during which such tax was collected, less a discount of 2.1%  
26 prior to January 1, 1990 and 1.75% on and after January 1,  
27 1990, or \$5 per calendar year, whichever is greater, which is  
28 allowed to reimburse the serviceman for expenses incurred in  
29 collecting the tax, keeping records, preparing and filing  
30 returns, remitting the tax and supplying data to the  
31 Department on request. A serviceman need not remit that part  
32 of any tax collected by him to the extent that he is required

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

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

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

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business  
21 from which he engages in business as a serviceman in this  
22 State;
- 23 3. The total amount of taxable receipts received by  
24 him during the preceding calendar month, including  
25 receipts from charge and time sales, but less all  
26 deductions allowed by law;
- 27 4. The amount of credit provided in Section 2d of  
28 this Act;
- 29 5. The amount of tax due;
- 30 5-5. The signature of the taxpayer; and
- 31 6. Such other reasonable information as the  
32 Department may require.

33 If a taxpayer fails to sign a return within 30 days after  
34 the proper notice and demand for signature by the Department,



1 the return shall be considered valid and any amount shown to  
2 be due on the return shall be deemed assessed.

3 Beginning October 1, 1993, a taxpayer who has an average  
4 monthly tax liability of \$150,000 or more shall make all  
5 payments required by rules of the Department by electronic  
6 funds transfer. Beginning October 1, 1994, a taxpayer who  
7 has an average monthly tax liability of \$100,000 or more  
8 shall make all payments required by rules of the Department  
9 by electronic funds transfer. Beginning October 1, 1995, a  
10 taxpayer who has an average monthly tax liability of \$50,000  
11 or more shall make all payments required by rules of the  
12 Department by electronic funds transfer. Beginning October 1,  
13 2000, a taxpayer who has an annual tax liability of \$200,000  
14 or more shall make all payments required by rules of the  
15 Department by electronic funds transfer. The term "annual  
16 tax liability" shall be the sum of the taxpayer's liabilities  
17 under this Act, and under all other State and local  
18 occupation and use tax laws administered by the Department,  
19 for the immediately preceding calendar year. The term  
20 "average monthly tax liability" means the sum of the  
21 taxpayer's liabilities under this Act, and under all other  
22 State and local occupation and use tax laws administered by  
23 the Department, for the immediately preceding calendar year  
24 divided by 12. Beginning on October 1, 2002, a taxpayer who  
25 has a tax liability in the amount set forth in subsection (b)  
26 of Section 2505-210 of the Department of Revenue Law shall  
27 make all payments required by rules of the Department by  
28 electronic funds transfer.

29 Before August 1 of each year beginning in 1993, the  
30 Department shall notify all taxpayers required to make  
31 payments by electronic funds transfer. All taxpayers required  
32 to make payments by electronic funds transfer shall make  
33 those payments for a minimum of one year beginning on October  
34 1.

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

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

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

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

22 If the serviceman is otherwise required to file a monthly  
23 or quarterly return and if the serviceman's average monthly  
24 tax liability to the Department does not exceed \$50, the  
25 Department may authorize his returns to be filed on an annual  
26 basis, with the return for a given year being due by January  
27 20 of the following year.

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

31 Notwithstanding any other provision in this Act  
32 concerning the time within which a serviceman may file his  
33 return, in the case of any serviceman who ceases to engage in  
34 a kind of business which makes him responsible for filing

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

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

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

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

32 Where the serviceman has more than one business  
33 registered with the Department under separate registration  
34 hereunder, such serviceman shall not file each return that is

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

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

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

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

26 Of the remainder of the moneys received by the Department  
27 pursuant to this Act, (a) 1.75% thereof shall be paid into  
28 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%  
29 and on and after July 1, 1989, 3.8% thereof shall be paid  
30 into the Build Illinois Fund; provided, however, that if in  
31 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,  
32 as the case may be, of the moneys received by the Department  
33 and required to be paid into the Build Illinois Fund pursuant  
34 to Section 3 of the Retailers' Occupation Tax Act, Section 9

1 of the Use Tax Act, Section 9 of the Service Use Tax Act, and  
2 Section 9 of the Service Occupation Tax Act, such Acts being  
3 hereinafter called the "Tax Acts" and such aggregate of 2.2%  
4 or 3.8%, as the case may be, of moneys being hereinafter  
5 called the "Tax Act Amount", and (2) the amount transferred  
6 to the Build Illinois Fund from the State and Local Sales Tax  
7 Reform Fund shall be less than the Annual Specified Amount  
8 (as defined in Section 3 of the Retailers' Occupation Tax  
9 Act), an amount equal to the difference shall be immediately  
10 paid into the Build Illinois Fund from other moneys received  
11 by the Department pursuant to the Tax Acts; and further  
12 provided, that if on the last business day of any month the  
13 sum of (1) the Tax Act Amount required to be deposited into  
14 the Build Illinois Bond Account in the Build Illinois Fund  
15 during such month and (2) the amount transferred during such  
16 month to the Build Illinois Fund from the State and Local  
17 Sales Tax Reform Fund shall have been less than 1/12 of the  
18 Annual Specified Amount, an amount equal to the difference  
19 shall be immediately paid into the Build Illinois Fund from  
20 other moneys received by the Department pursuant to the Tax  
21 Acts; and, further provided, that in no event shall the  
22 payments required under the preceding proviso result in  
23 aggregate payments into the Build Illinois Fund pursuant to  
24 this clause (b) for any fiscal year in excess of the greater  
25 of (i) the Tax Act Amount or (ii) the Annual Specified Amount  
26 for such fiscal year; and, further provided, that the amounts  
27 payable into the Build Illinois Fund under this clause (b)  
28 shall be payable only until such time as the aggregate amount  
29 on deposit under each trust indenture securing Bonds issued  
30 and outstanding pursuant to the Build Illinois Bond Act is  
31 sufficient, taking into account any future investment income,  
32 to fully provide, in accordance with such indenture, for the  
33 defeasance of or the payment of the principal of, premium, if  
34 any, and interest on the Bonds secured by such indenture and

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

24 Subject to payment of amounts into the Build Illinois  
25 Fund as provided in the preceding paragraph or in any  
26 amendment thereto hereafter enacted, the following specified  
27 monthly installment of the amount requested in the  
28 certificate of the Chairman of the Metropolitan Pier and  
29 Exposition Authority provided under Section 8.25f of the  
30 State Finance Act, but not in excess of the sums designated  
31 as "Total Deposit", shall be deposited in the aggregate from  
32 collections under Section 9 of the Use Tax Act, Section 9 of  
33 the Service Use Tax Act, Section 9 of the Service Occupation  
34 Tax Act, and Section 3 of the Retailers' Occupation Tax Act

1 into the McCormick Place Expansion Project Fund in the  
2 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	84,000,000
14	2003	89,000,000
15	2004	93,000,000
16	2005	97,000,000
17	2006	102,000,000
18	2007	108,000,000
19	2008	115,000,000
20	2009	120,000,000
21	2010	126,000,000
22	2011	132,000,000
23	2012	138,000,000
24	2013 and	145,000,000

25 each fiscal year  
26 thereafter that bonds  
27 are outstanding under  
28 Section 13.2 of the  
29 Metropolitan Pier and  
30 Exposition Authority Act,  
31 but not after fiscal year 2029.

32 Beginning July 20, 1993 and in each month of each fiscal  
33 year thereafter, one-eighth of the amount requested in the  
34 certificate of the Chairman of the Metropolitan Pier and

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

11 Subject to payment of amounts into the Build Illinois  
12 Fund and the McCormick Place Expansion Project Fund pursuant  
13 to the preceding paragraphs or in any amendment thereto  
14 hereafter enacted, each month the Department shall pay into  
15 the Local Government Distributive Fund 0.4% of the net  
16 revenue realized for the preceding month from the 5% general  
17 rate or 0.4% of 80% of the net revenue realized for the  
18 preceding month from the 6.25% general rate, as the case may  
19 be, on the selling price of tangible personal property which  
20 amount shall, subject to appropriation, be distributed as  
21 provided in Section 2 of the State Revenue Sharing Act. No  
22 payments or distributions pursuant to this paragraph shall be  
23 made if the tax imposed by this Act on photo processing  
24 products is declared unconstitutional, or if the proceeds  
25 from such tax are unavailable for distribution because of  
26 litigation.

27 Subject to payment of amounts into the Build Illinois  
28 Fund, the McCormick Place Expansion Project Fund, and the  
29 Local Government Distributive Fund pursuant to the preceding  
30 paragraphs or in any amendments thereto hereafter enacted,  
31 beginning July 1, 1993, the Department shall each month pay  
32 into the Illinois Tax Increment Fund 0.27% of 80% of the net  
33 revenue realized for the preceding month from the 6.25%  
34 general rate on the selling price of tangible personal



1 property.

2 All remaining moneys received by the Department pursuant  
3 to this Act shall be paid into the General Revenue Fund of  
4 the State Treasury.

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

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

17 (Source: P.A. 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51,  
18 eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99;  
19 91-872, eff. 7-1-00.)

20 Section 25. The Service Occupation Tax Act is amended by  
21 changing Section 9 as follows:

22 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

23 Sec. 9. Each serviceman required or authorized to  
24 collect the tax herein imposed shall pay to the Department  
25 the amount of such tax at the time when he is required to  
26 file his return for the period during which such tax was  
27 collectible, less a discount of 2.1% prior to January 1,  
28 1990, and 1.75% on and after January 1, 1990, or \$5 per  
29 calendar year, whichever is greater, which is allowed to  
30 reimburse the serviceman for expenses incurred in collecting  
31 the tax, keeping records, preparing and filing returns,  
32 remitting the tax and supplying data to the Department on

1 request.

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

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

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

- 26 1. The name of the seller;
- 27 2. The address of the principal place of business  
28 from which he engages in business as a serviceman in this  
29 State;
- 30 3. The total amount of taxable receipts received by  
31 him during the preceding calendar month, including  
32 receipts from charge and time sales, but less all  
33 deductions allowed by law;
- 34 4. The amount of credit provided in Section 2d of

1           this Act;

2                   5. The amount of tax due;

3                   5-5. The signature of the taxpayer; and

4                   6. Such other reasonable information as the  
5           Department may require.

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

10           A serviceman may accept a Manufacturer's Purchase Credit  
11           certification from a purchaser in satisfaction of Service Use  
12           Tax as provided in Section 3-70 of the Service Use Tax Act if  
13           the purchaser provides the appropriate documentation as  
14           required by Section 3-70 of the Service Use Tax Act. A  
15           Manufacturer's Purchase Credit certification, accepted by a  
16           serviceman as provided in Section 3-70 of the Service Use Tax  
17           Act, may be used by that serviceman to satisfy Service  
18           Occupation Tax liability in the amount claimed in the  
19           certification, not to exceed 6.25% of the receipts subject to  
20           tax from a qualifying purchase.

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

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

1 year.

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

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

12 Beginning October 1, 1993, a taxpayer who has an average  
13 monthly tax liability of \$150,000 or more shall make all  
14 payments required by rules of the Department by electronic  
15 funds transfer. Beginning October 1, 1994, a taxpayer who  
16 has an average monthly tax liability of \$100,000 or more  
17 shall make all payments required by rules of the Department  
18 by electronic funds transfer. Beginning October 1, 1995, a  
19 taxpayer who has an average monthly tax liability of \$50,000  
20 or more shall make all payments required by rules of the  
21 Department by electronic funds transfer. Beginning October  
22 1, 2000, a taxpayer who has an annual tax liability of  
23 \$200,000 or more shall make all payments required by rules of  
24 the Department by electronic funds transfer. The term  
25 "annual tax liability" shall be the sum of the taxpayer's  
26 liabilities under this Act, and under all other State and  
27 local occupation and use tax laws administered by the  
28 Department, for the immediately preceding calendar year. The  
29 term "average monthly tax liability" means the sum of the  
30 taxpayer's liabilities under this Act, and under all other  
31 State and local occupation and use tax laws administered by  
32 the Department, for the immediately preceding calendar year  
33 divided by 12. Beginning on October 1, 2002, a taxpayer who  
34 has a tax liability in the amount set forth in subsection (b)

1 of Section 2505-210 of the Department of Revenue Law shall  
2 make all payments required by rules of the Department by  
3 electronic funds transfer.

4 Before August 1 of each year beginning in 1993, the  
5 Department shall notify all taxpayers required to make  
6 payments by electronic funds transfer. All taxpayers  
7 required to make payments by electronic funds transfer shall  
8 make those payments for a minimum of one year beginning on  
9 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  
14 funds transfer and any taxpayers authorized to voluntarily  
15 make 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 Where a serviceman collects the tax with respect to the  
21 selling price of tangible personal property which he sells  
22 and the purchaser thereafter returns such tangible personal  
23 property and the serviceman refunds the selling price thereof  
24 to the purchaser, such serviceman 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  
27 to the purchaser, the serviceman may deduct the amount of the  
28 tax so refunded by him to the purchaser from any other  
29 Service Occupation Tax, Service Use Tax, Retailers'  
30 Occupation Tax or Use Tax which such serviceman may be  
31 required to pay or remit to the Department, as shown by such  
32 return, provided that the amount of the tax to be deducted  
33 shall previously have been remitted to the Department by such  
34 serviceman. If the serviceman shall not previously have

1 remitted the amount of such tax to the Department, he shall  
2 be entitled to no deduction hereunder upon refunding such tax  
3 to the purchaser.

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

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

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

24 Beginning January 1, 1990, each month the Department  
25 shall pay into the County and Mass Transit District Fund 4%  
26 of the revenue realized for the preceding month from the  
27 6.25% general rate.

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

32 Beginning January 1, 1990, each month the Department  
33 shall pay into the Local Government Tax Fund 16% of the  
34 revenue realized for the preceding month from the 6.25%

1 general rate on transfers of tangible personal property.

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

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

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



1 into the Build Illinois Fund are subject to the pledge, claim  
 2 and charge set forth in Section 12 of the Build Illinois Bond  
 3 Act.

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

17	Fiscal Year	Total Deposit
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000
26	2001	80,000,000
27	2002	84,000,000
28	2003	89,000,000
29	2004	93,000,000
30	2005	97,000,000
31	2006	102,000,000
32	2007	108,000,000
33	2008	115,000,000
34	2009	120,000,000

1	2010	126,000,000
2	2011	132,000,000
3	2012	138,000,000
4	2013 and	145,000,000

5           each fiscal year  
6           thereafter that bonds  
7           are outstanding under  
8           Section 13.2 of the  
9           Metropolitan Pier and  
10          Exposition Authority

11          Act, but not after fiscal year 2029.

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

25          Subject to payment of amounts into the Build Illinois  
26          Fund and the McCormick Place Expansion Project Fund pursuant  
27          to the preceding paragraphs or in any amendment thereto  
28          hereafter enacted, each month the Department shall pay into  
29          the Local Government Distributive Fund 0.4% of the net  
30          revenue realized for the preceding month from the 5% general  
31          rate or 0.4% of 80% of the net revenue realized for the  
32          preceding month from the 6.25% general rate, as the case may  
33          be, on the selling price of tangible personal property which  
34          amount shall, subject to appropriation, be distributed as

1 provided in Section 2 of the State Revenue Sharing Act. No  
2 payments or distributions pursuant to this paragraph shall be  
3 made if the tax imposed by this Act on photoprocessing  
4 products is declared unconstitutional, or if the proceeds  
5 from such tax are unavailable for distribution because of  
6 litigation.

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

16 Remaining moneys received by the Department pursuant to  
17 this Act shall be paid into the General Revenue Fund of the  
18 State Treasury.

19 The Department may, upon separate written notice to a  
20 taxpayer, require the taxpayer to prepare and file with the  
21 Department on a form prescribed by the Department within not  
22 less than 60 days after receipt of the notice an annual  
23 information return for the tax year specified in the notice.  
24 Such annual return to the Department shall include a  
25 statement of gross receipts as shown by the taxpayer's last  
26 Federal income tax return. If the total receipts of the  
27 business as reported in the Federal income tax return do not  
28 agree with the gross receipts reported to the Department of  
29 Revenue for the same period, the taxpayer shall attach to his  
30 annual return a schedule showing a reconciliation of the 2  
31 amounts and the reasons for the difference. The taxpayer's  
32 annual return to the Department shall also disclose the cost  
33 of goods sold by the taxpayer during the year covered by such  
34 return, opening and closing inventories of such goods for

1 such year, cost of goods used from stock or taken from stock  
2 and given away by the taxpayer during such year, pay roll  
3 information of the taxpayer's business during such year and  
4 any additional reasonable information which the Department  
5 deems would be helpful in determining the accuracy of the  
6 monthly, quarterly or annual returns filed by such taxpayer  
7 as hereinbefore provided for in this Section.

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

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

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

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

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

33 As soon as possible after the first day of each month,  
34 upon certification of the Department of Revenue, the

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

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

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

19 (Source: P.A. 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51,  
20 eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99;  
21 91-872, eff. 7-1-00.)

22 Section 30. The Retailers' Occupation Tax Act is amended  
23 by changing Section 3 as follows:

24 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

- 30 1. The name of the seller;
- 31 2. His residence address and the address of his  
32 principal place of business and the address of the

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

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

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

14 5. Deductions allowed by law;

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

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

20 8. The amount of tax due;

21 9. The signature of the taxpayer; and

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

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

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

31 A retailer may accept a Manufacturer's Purchase Credit  
32 certification from a purchaser in satisfaction of Use Tax as  
33 provided in Section 3-85 of the Use Tax Act if the purchaser  
34 provides the appropriate documentation as required by Section

1 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
2 certification, accepted by a retailer as provided in Section  
3 3-85 of the Use Tax Act, may be used by that retailer to  
4 satisfy Retailers' Occupation Tax liability in the amount  
5 claimed in the certification, not to exceed 6.25% of the  
6 receipts subject to tax from a qualifying purchase.

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

- 15 1. The name of the seller;
- 16 2. The address of the principal place of business  
17 from 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  
25 this Act;
- 26 5. The amount of tax due; and
- 27 6. Such other reasonable information as the  
28 Department may require.

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

33 Beginning October 1, 1993, a taxpayer who has an average  
34 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  
3 has an average monthly tax liability of \$100,000 or more  
4 shall make all payments required by rules of the Department  
5 by 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  
9 1, 2000, a taxpayer who has an annual tax liability of  
10 \$200,000 or more shall make all payments required by rules of  
11 the Department by electronic funds transfer. The term  
12 "annual tax liability" shall be the sum of the taxpayer's  
13 liabilities under this Act, and under all other State and  
14 local occupation and use tax laws administered by the  
15 Department, for the immediately preceding calendar year. The  
16 term "average monthly tax liability" shall be the sum of the  
17 taxpayer's liabilities under this Act, and under all other  
18 State and local occupation and use tax laws administered by  
19 the Department, for the immediately preceding calendar year  
20 divided by 12. Beginning on October 1, 2002, a taxpayer who  
21 has a tax liability in the amount set forth in subsection (b)  
22 of Section 2505-210 of the Department of Revenue Law shall  
23 make all payments required by rules of the Department by  
24 electronic funds transfer.

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

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

34 All taxpayers required to make payment by electronic



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

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

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

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

25 If the retailer is otherwise required to file a monthly  
26 or quarterly return and if the retailer's average monthly tax  
27 liability with the Department does not exceed \$50, the  
28 Department may authorize his returns to be filed on an annual  
29 basis, with the return for a given year being due by January  
30 20 of the following year.

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

34 Notwithstanding any other provision in this Act

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

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

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

1 personal watercraft, or any boat equipped with an inboard  
2 motor.

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

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

32 The transaction reporting return in the case of  
33 watercraft or aircraft must show the name and address of the  
34 seller; the name and address of the purchaser; the amount of

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

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

27 With each such transaction reporting return, the retailer  
28 shall remit the proper amount of tax due (or shall submit  
29 satisfactory evidence that the sale is not taxable if that is  
30 the case), to the Department or its agents, whereupon the  
31 Department shall issue, in the purchaser's name, a use tax  
32 receipt (or a certificate of exemption if the Department is  
33 satisfied that the particular sale is tax exempt) which such  
34 purchaser may submit to the agency with which, or State

1 officer with whom, he must title or register the tangible  
2 personal property that is involved (if titling or  
3 registration is required) in support of such purchaser's  
4 application for an Illinois certificate or other evidence of  
5 title or registration to such tangible personal property.

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

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

33 Refunds made by the seller during the preceding return  
34 period to purchasers, on account of tangible personal

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

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

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

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

32 Before October 1, 2000, if the taxpayer's average monthly  
33 tax liability to the Department under this Act, the Use Tax  
34 Act, the Service Occupation Tax Act, and the Service Use Tax

1 Act, excluding any liability for prepaid sales tax to be  
2 remitted in accordance with Section 2d of this Act, was  
3 \$10,000 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 payments to the Department on or before the 7th, 15th, 22nd  
8 and last day of the month during which such liability is  
9 incurred. On and after October 1, 2000, if the taxpayer's  
10 average monthly tax liability to the Department under this  
11 Act, the Use Tax Act, the Service Occupation Tax Act, and the  
12 Service Use Tax Act, excluding any liability for prepaid  
13 sales tax to be remitted in accordance with Section 2d of  
14 this Act, was \$20,000 or more during the preceding 4 complete  
15 calendar quarters, he shall file a return with the Department  
16 each month by the 20th day of the month next following the  
17 month during which such tax liability is incurred and shall  
18 make payment to the Department on or before the 7th, 15th,  
19 22nd and last day of the month during which such liability is  
20 incurred. If the month during which such tax liability is  
21 incurred began prior to January 1, 1985, each payment shall  
22 be in an amount equal to 1/4 of the taxpayer's actual  
23 liability for the month or an amount set by the Department  
24 not to exceed 1/4 of the average monthly liability of the  
25 taxpayer to the Department for the preceding 4 complete  
26 calendar quarters (excluding the month of highest liability  
27 and the month of lowest liability in such 4 quarter period).  
28 If the month during which such tax liability is incurred  
29 begins on or after January 1, 1985 and prior to January 1,  
30 1987, each payment shall be in an amount equal to 22.5% of  
31 the taxpayer's actual liability for the month or 27.5% of the  
32 taxpayer's liability for the same calendar month of the  
33 preceding year. If the month during which such tax liability  
34 is incurred begins on or after January 1, 1987 and prior to

1 January 1, 1988, each payment shall be in an amount equal to  
2 22.5% of the taxpayer's actual liability for the month or  
3 26.25% of the taxpayer's liability for the same calendar  
4 month of the preceding year. If the month during which such  
5 tax liability is incurred begins on or after January 1, 1988,  
6 and prior to January 1, 1989, or begins on or after January  
7 1, 1996, each payment shall be in an amount equal to 22.5% of  
8 the taxpayer's actual liability for the month or 25% of the  
9 taxpayer's liability for the same calendar month of the  
10 preceding year. If the month during which such tax liability  
11 is incurred begins on or after January 1, 1989, and prior to  
12 January 1, 1996, each payment shall be in an amount equal to  
13 22.5% of the taxpayer's actual liability for the month or 25%  
14 of the taxpayer's liability for the same calendar month of  
15 the preceding year or 100% of the taxpayer's actual liability  
16 for the quarter monthly reporting period. The amount of such  
17 quarter monthly payments shall be credited against the final  
18 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 by  
21 taxpayers having an average monthly tax liability of \$10,000  
22 or more as determined in the manner provided above shall  
23 continue until such taxpayer's average monthly liability to  
24 the Department during the preceding 4 complete calendar  
25 quarters (excluding the month of highest liability and the  
26 month of lowest liability) is less than \$9,000, or until such  
27 taxpayer's average monthly liability to the Department as  
28 computed for each calendar quarter of the 4 preceding  
29 complete calendar quarter period is less than \$10,000.  
30 However, if a taxpayer can show the Department that a  
31 substantial change in the taxpayer's business has occurred  
32 which causes the taxpayer to anticipate that his average  
33 monthly tax liability for the reasonably foreseeable future  
34 will fall below the \$10,000 threshold stated above, then such



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

34 Without regard to whether a taxpayer is required to make

1 quarter monthly payments as specified above, any taxpayer who  
2 is required by Section 2d of this Act to collect and remit  
3 prepaid taxes and has collected prepaid taxes which average  
4 in excess of \$25,000 per month during the preceding 2  
5 complete calendar quarters, shall file a return with the  
6 Department as required by Section 2f and shall make payments  
7 to the Department on or before the 7th, 15th, 22nd and last  
8 day of the month during which such liability is incurred. If  
9 the month during which such tax liability is incurred began  
10 prior to the effective date of this amendatory Act of 1985,  
11 each payment shall be in an amount not less than 22.5% of the  
12 taxpayer's actual liability under Section 2d. If the month  
13 during which such tax liability is incurred begins on or  
14 after January 1, 1986, each payment shall be in an amount  
15 equal to 22.5% of the taxpayer's actual liability for the  
16 month or 27.5% of the taxpayer's liability for the same  
17 calendar month of the preceding calendar year. If the month  
18 during which such tax liability is incurred begins on or  
19 after January 1, 1987, each payment shall be in an amount  
20 equal to 22.5% of the taxpayer's actual liability for the  
21 month or 26.25% of the taxpayer's liability for the same  
22 calendar month of the preceding year. The amount of such  
23 quarter monthly payments shall be credited against the final  
24 tax liability of the taxpayer's return for that month filed  
25 under this Section or Section 2f, as the case may be. Once  
26 applicable, the requirement of the making of quarter monthly  
27 payments to the Department pursuant to this paragraph shall  
28 continue until such taxpayer's average monthly prepaid tax  
29 collections during the preceding 2 complete calendar quarters  
30 is \$25,000 or less. If any such quarter monthly payment is  
31 not paid at the time or in the amount required, the taxpayer  
32 shall be liable for penalties and interest on such  
33 difference, except insofar as the taxpayer has previously  
34 made payments for that month in excess of the minimum

1 payments previously due.

2 If any payment provided for in this Section exceeds the  
3 taxpayer's liabilities under this Act, the Use Tax Act, the  
4 Service Occupation Tax Act and the Service Use Tax Act, as  
5 shown on an original monthly return, the Department shall, if  
6 requested by the taxpayer, issue to the taxpayer a credit  
7 memorandum no later than 30 days after the date of payment.  
8 The credit evidenced by such credit memorandum may be  
9 assigned by the taxpayer to a similar taxpayer under this  
10 Act, the Use Tax Act, the Service Occupation Tax Act or the  
11 Service Use Tax Act, in accordance with reasonable rules and  
12 regulations to be prescribed by the Department. If no such  
13 request is made, the taxpayer may credit such excess payment  
14 against tax liability subsequently to be remitted to the  
15 Department under this Act, the Use Tax Act, the Service  
16 Occupation Tax Act or the Service Use Tax Act, in accordance  
17 with reasonable rules and regulations prescribed by the  
18 Department. If the Department subsequently determined that  
19 all or any part of the credit taken was not actually due to  
20 the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount  
21 shall be reduced by 2.1% or 1.75% of the difference between  
22 the credit taken and that actually due, and that taxpayer  
23 shall be liable for penalties and interest on such  
24 difference.

25 If a retailer of motor fuel is entitled to a credit under  
26 Section 2d of this Act which exceeds the taxpayer's liability  
27 to the Department under this Act for the month which the  
28 taxpayer is filing a return, the Department shall issue the  
29 taxpayer a credit memorandum for the excess.

30 Beginning January 1, 1990, each month the Department  
31 shall pay into the Local Government Tax Fund, a special fund  
32 in the State treasury which is hereby created, the net  
33 revenue realized for the preceding month from the 1% tax on  
34 sales of food for human consumption which is to be consumed

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

6 Beginning January 1, 1990, each month the Department  
7 shall pay into the County and Mass Transit District Fund, a  
8 special fund in the State treasury which is hereby created,  
9 4% of the net revenue realized for the preceding month from  
10 the 6.25% general rate.

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

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

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

24 Of the remainder of the moneys received by the Department  
25 pursuant to this Act, (a) 1.75% thereof shall be paid into  
26 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%  
27 and on and after July 1, 1989, 3.8% thereof shall be paid  
28 into the Build Illinois Fund; provided, however, that if in  
29 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,  
30 as the case may be, of the moneys received by the Department  
31 and required to be paid into the Build Illinois Fund pursuant  
32 to this Act, Section 9 of the Use Tax Act, Section 9 of the  
33 Service Use Tax Act, and Section 9 of the Service Occupation  
34 Tax Act, such Acts being hereinafter called the "Tax Acts"

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

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

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  
 23 and each fiscal year thereafter; and further provided, that  
 24 if on the last business day of any month the sum of (1) the  
 25 Tax Act Amount required to be deposited into the Build  
 26 Illinois Bond Account in the Build Illinois Fund during such  
 27 month and (2) the amount transferred to the Build Illinois  
 28 Fund from the State and Local Sales Tax Reform Fund shall  
 29 have been less than 1/12 of the Annual Specified Amount, an  
 30 amount equal to the difference shall be immediately paid into  
 31 the Build Illinois Fund from other moneys received by the  
 32 Department pursuant to the Tax Acts; and, further provided,  
 33 that in no event shall the payments required under the  
 34 preceding proviso result in aggregate payments into the Build

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

1 Act.

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

15	Fiscal Year	Total Deposit
16	1993	\$0
17	1994	53,000,000
18	1995	58,000,000
19	1996	61,000,000
20	1997	64,000,000
21	1998	68,000,000
22	1999	71,000,000
23	2000	75,000,000
24	2001	80,000,000
25	2002	84,000,000
26	2003	89,000,000
27	2004	93,000,000
28	2005	97,000,000
29	2006	102,000,000
30	2007	108,000,000
31	2008	115,000,000
32	2009	120,000,000
33	2010	126,000,000
34	2011	132,000,000

1	2012	138,000,000
2	2013 and	145,000,000

3 each fiscal year  
 4 thereafter that bonds  
 5 are outstanding under  
 6 Section 13.2 of the  
 7 Metropolitan Pier and  
 8 Exposition Authority  
 9 Act, but not after fiscal year 2029.

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

23 Subject to payment of amounts into the Build Illinois  
 24 Fund and the McCormick Place Expansion Project Fund pursuant  
 25 to the preceding paragraphs or in any amendment thereto  
 26 hereafter enacted, each month the Department shall pay into  
 27 the Local Government Distributive Fund 0.4% of the net  
 28 revenue realized for the preceding month from the 5% general  
 29 rate or 0.4% of 80% of the net revenue realized for the  
 30 preceding month from the 6.25% general rate, as the case may  
 31 be, on the selling price of tangible personal property which  
 32 amount shall, subject to appropriation, be distributed as  
 33 provided in Section 2 of the State Revenue Sharing Act. No  
 34 payments or distributions pursuant to this paragraph shall be



1 made if the tax imposed by this Act on photoprocessing  
2 products is declared unconstitutional, or if the proceeds  
3 from such tax are unavailable for distribution because of  
4 litigation.

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

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

20 The Department may, upon separate written notice to a  
21 taxpayer, require the taxpayer to prepare and file with the  
22 Department on a form prescribed by the Department within not  
23 less than 60 days after receipt of the notice an annual  
24 information return for the tax year specified in the notice.  
25 Such annual return to the Department shall include a  
26 statement of gross receipts as shown by the retailer's last  
27 Federal income tax return. If the total receipts of the  
28 business as reported in the Federal income tax return do not  
29 agree with the gross receipts reported to the Department of  
30 Revenue for the same period, the retailer shall attach to his  
31 annual return a schedule showing a reconciliation of the 2  
32 amounts and the reasons for the difference. The retailer's  
33 annual return to the Department shall also disclose the cost  
34 of goods sold by the retailer during the year covered by such

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

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

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

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

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

30 The provisions of this Section concerning the filing of  
31 an annual information return do not apply to a retailer who  
32 is not required to file an income tax return with the United  
33 States Government.

34 As soon as possible after the first day of each month,

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

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

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

19 Any person who promotes, organizes, provides retail  
20 selling space for concessionaires or other types of sellers  
21 at the Illinois State Fair, DuQuoin State Fair, county fairs,  
22 local fairs, art shows, flea markets and similar exhibitions  
23 or events, including any transient merchant as defined by  
24 Section 2 of the Transient Merchant Act of 1987, is required  
25 to file a report with the Department providing the name of  
26 the merchant's business, the name of the person or persons  
27 engaged in merchant's business, the permanent address and  
28 Illinois Retailers Occupation Tax Registration Number of the  
29 merchant, the dates and location of the event and other  
30 reasonable information that the Department may require. The  
31 report must be filed not later than the 20th day of the month  
32 next following the month during which the event with retail  
33 sales was held. Any person who fails to file a report  
34 required by this Section commits a business offense and is

1 subject to a fine not to exceed \$250.

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

23 (Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98;  
24 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff.  
25 7-12-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00; 91-901,  
26 eff. 1-1-01; revised 1-15-01.)

27 Section 35. The Electricity Excise Tax Law is amended by  
28 changing Sections 2-9 and 2-11 as follows:

29 (35 ILCS 640/2-9)

30 Sec. 2-9. Return and payment of tax by delivering  
31 supplier. Each delivering supplier who is required or  
32 authorized to collect the tax imposed by this Law shall make

1 a return to the Department on or before the 15th day of each  
2 month for the preceding calendar month stating the following:

3 (1) The delivering supplier's name.

4 (2) The address of the delivering supplier's  
5 principal place of business and the address of the  
6 principal place of business (if that is a different  
7 address) from which the delivering supplier engaged in  
8 the business of delivering electricity in this State.

9 (3) The total number of kilowatt-hours which the  
10 supplier delivered to or for purchasers during the  
11 preceding calendar month and upon the basis of which the  
12 tax is imposed.

13 (4) Amount of tax, computed upon Item (3) at the  
14 rates stated in Section 2-4.

15 (5) An adjustment for uncollectible amounts of tax  
16 in respect of prior period kilowatt-hour deliveries,  
17 determined in accordance with rules and regulations  
18 promulgated by the Department.

19 (5.5) The amount of credits to which the taxpayer  
20 is entitled on account of purchases made under Section  
21 8-403.1 of the Public Utilities Act.

22 (6) Such other information as the Department  
23 reasonably may require.

24 In making such return the delivering supplier may use any  
25 reasonable method to derive reportable "kilowatt-hours" from  
26 the delivering supplier's records.

27 If the average monthly tax liability to the Department of  
28 the delivering supplier does not exceed \$2,500, the  
29 Department may authorize the delivering supplier's returns to  
30 be filed on a quarter-annual basis, with the return for  
31 January, February and March of a given year being due by  
32 April 30 of such year; with the return for April, May and  
33 June of a given year being due by July 31 of such year; with  
34 the return for July, August and September of a given year

1 being due by October 31 of such year; and with the return for  
2 October, November and December of a given year being due by  
3 January 31 of the following year.

4 If the average monthly tax liability to the Department of  
5 the delivering supplier does not exceed \$1,000, the  
6 Department may authorize the delivering supplier's returns to  
7 be filed on an annual basis, with the return for a given year  
8 being due by January 31 of the following year.

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

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

19 Each delivering supplier whose average monthly liability  
20 to the Department under this Law was \$10,000 or more during  
21 the preceding calendar year, excluding the month of highest  
22 liability and the month of lowest liability in such calendar  
23 year, and who is not operated by a unit of local government,  
24 shall make estimated payments to the Department on or before  
25 the 7th, 15th, 22nd and last day of the month during which  
26 tax liability to the Department is incurred in an amount not  
27 less than the lower of either 22.5% of such delivering  
28 supplier's actual tax liability for the month or 25% of such  
29 delivering supplier's actual tax liability for the same  
30 calendar month of the preceding year. The amount of such  
31 quarter-monthly payments shall be credited against the final  
32 tax liability of such delivering supplier's return for that  
33 month. An outstanding credit approved by the Department or a  
34 credit memorandum issued by the Department arising from such

1 delivering supplier's overpayment of his or her final tax  
2 liability for any month may be applied to reduce the amount  
3 of any subsequent quarter-monthly payment or credited against  
4 the final tax liability of such delivering supplier's return  
5 for any subsequent month. If any quarter-monthly payment is  
6 not paid at the time or in the amount required by this  
7 Section, such delivering supplier shall be liable for penalty  
8 and interest on the difference between the minimum amount due  
9 as a payment and the amount of such payment actually and  
10 timely paid, except insofar as such delivering supplier has  
11 previously made payments for that month to the Department in  
12 excess of the minimum payments previously due.

13 If the Director finds that the information required for  
14 the making of an accurate return cannot reasonably be  
15 compiled by such delivering supplier within 15 days after the  
16 close of the calendar month for which a return is to be made,  
17 the Director may grant an extension of time for the filing of  
18 such return for a period not to exceed 31 calendar days. The  
19 granting of such an extension may be conditioned upon the  
20 deposit by such delivering supplier with the Department of an  
21 amount of money not exceeding the amount estimated by the  
22 Director to be due with the return so extended. All such  
23 deposits shall be credited against such delivering supplier's  
24 liabilities under this Law. If the deposit exceeds such  
25 delivering supplier's present and probable future liabilities  
26 under this Law, the Department shall issue to such delivering  
27 supplier a credit memorandum, which may be assigned by such  
28 delivering supplier to a similar person under this Law, in  
29 accordance with reasonable rules and regulations to be  
30 prescribed by the Department.

31 The delivering supplier making the return provided for in  
32 this Section shall, at the time of making such return, pay to  
33 the Department the amount of tax imposed by this Law.

34 Until October 1, 2002, a delivering supplier who has an

1 average monthly tax liability of \$10,000 or more shall make  
2 all payments required by rules of the Department by  
3 electronic funds transfer. The term "average monthly tax  
4 liability" shall be the sum of the delivering supplier's  
5 liabilities under this Law for the immediately preceding  
6 calendar year divided by 12. Beginning on October 1, 2002, a  
7 taxpayer who has a tax liability in the amount set forth in  
8 subsection (b) of Section 2505-210 of the Department of  
9 Revenue Law shall make all payments required by rules of the  
10 Department by electronic funds transfer. Any delivering  
11 supplier not required to make payments by electronic funds  
12 transfer may make payments by electronic funds transfer with  
13 the permission of the Department. All delivering suppliers  
14 required to make payments by electronic funds transfer and  
15 any delivering suppliers authorized to voluntarily make  
16 payments by electronic funds transfer shall make those  
17 payments in the manner authorized by the Department.

18 Each month the Department shall pay into the Public  
19 Utility Fund in the State treasury an amount determined by  
20 the Director to be equal to 3.0% of the funds received by the  
21 Department pursuant to this Section. The remainder of all  
22 moneys received by the Department under this Section shall be  
23 paid into the General Revenue Fund in the State treasury.

24 (Source: P.A. 90-561, eff. 8-1-98; 90-813, eff. 1-29-99.)

25 (35 ILCS 640/2-11)

26 Sec. 2-11. Direct return and payment by self-assessing  
27 purchaser. When electricity is used or consumed by a  
28 self-assessing purchaser subject to the tax imposed by this  
29 Law who did not pay the tax to a delivering supplier  
30 maintaining a place of business within this State and  
31 required or authorized to collect the tax, that  
32 self-assessing purchaser shall, on or before the 15th day of  
33 each month, make a return to the Department for the preceding



1 calendar month, stating all of the following:

2 (1) The self-assessing purchaser's name and  
3 principal address.

4 (2) The aggregate purchase price paid by the  
5 self-assessing purchaser for the distribution, supply,  
6 furnishing, sale, transmission and delivery of such  
7 electricity to or for the purchaser during the preceding  
8 calendar month, including budget plan and other  
9 purchaser-owned amounts applied during such month in  
10 payment of charges includible in the purchase price, and  
11 upon the basis of which the tax is imposed.

12 (3) Amount of tax, computed upon item (2) at the  
13 rate stated in Section 2-4.

14 (4) Such other information as the Department  
15 reasonably may require.

16 In making such return the self-assessing purchaser may  
17 use any reasonable method to derive reportable "purchase  
18 price" from the self-assessing purchaser's records.

19 If the average monthly tax liability of the  
20 self-assessing purchaser to the Department does not exceed  
21 \$2,500, the Department may authorize the self-assessing  
22 purchaser's returns to be filed on a quarter-annual basis,  
23 with the return for January, February and March of a given  
24 year being due by April 30 of such year; with the return for  
25 April, May and June of a given year being due by July 31 of  
26 such year; with the return for July, August, and September of  
27 a given year being due by October 31 of such year; and with  
28 the return for October, November and December of a given year  
29 being due by January 31 of the following year.

30 If the average monthly tax liability of the  
31 self-assessing purchaser to the Department does not exceed  
32 \$1,000, the Department may authorize the self-assessing  
33 purchaser's returns to be filed on an annual basis, with the  
34 return for a given year being due by January 31 of the

1 following year.

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

5 Notwithstanding any other provision in this Law  
6 concerning the time within which a self-assessing purchaser  
7 may file a return, any such self-assessing purchaser who  
8 ceases to be responsible for filing returns under this Law  
9 shall file a final return under this Law with the Department  
10 not more than one month thereafter.

11 Each self-assessing purchaser whose average monthly  
12 liability to the Department pursuant to this Section was  
13 \$10,000 or more during the preceding calendar year, excluding  
14 the month of highest liability and the month of lowest  
15 liability during such calendar year, and which is not  
16 operated by a unit of local government, shall make estimated  
17 payments to the Department on or before the 7th, 15th, 22nd  
18 and last day of the month during which tax liability to the  
19 Department is incurred in an amount not less than the lower  
20 of either 22.5% of such self-assessing purchaser's actual tax  
21 liability for the month or 25% of such self-assessing  
22 purchaser's actual tax liability for the same calendar month  
23 of the preceding year. The amount of such quarter-monthly  
24 payments shall be credited against the final tax liability of  
25 the self-assessing purchaser's return for that month. An  
26 outstanding credit approved by the Department or a credit  
27 memorandum issued by the Department arising from the  
28 self-assessing purchaser's overpayment of the self-assessing  
29 purchaser's final tax liability for any month may be applied  
30 to reduce the amount of any subsequent quarter-monthly  
31 payment or credited against the final tax liability of such  
32 self-assessing purchaser's return for any subsequent month.  
33 If any quarter-monthly payment is not paid at the time or in  
34 the amount required by this Section, such person shall be

1 liable for penalty and interest on the difference between the  
2 minimum amount due as a payment and the amount of such  
3 payment actually and timely paid, except insofar as such  
4 person has previously made payments for that month to the  
5 Department in excess of the minimum payments previously due.

6 If the Director finds that the information required for  
7 the making of an accurate return cannot reasonably be  
8 compiled by a self-assessing purchaser within 15 days after  
9 the close of the calendar month for which a return is to be  
10 made, the Director may grant an extension of time for the  
11 filing of such return for a period of not to exceed 31  
12 calendar days. The granting of such an extension may be  
13 conditioned upon the deposit by such self-assessing purchaser  
14 with the Department of an amount of money not exceeding the  
15 amount estimated by the Director to be due with the return so  
16 extended. All such deposits shall be credited against such  
17 self-assessing purchaser's liabilities under this Law. If  
18 the deposit exceeds such self-assessing purchaser's present  
19 and probable future liabilities under this Law, the  
20 Department shall issue to such self-assessing purchaser a  
21 credit memorandum, which may be assigned by such  
22 self-assessing purchaser to a similar person under this Law,  
23 in accordance with reasonable rules and regulations to be  
24 prescribed by the Department.

25 The self-assessing purchaser making the return provided  
26 for in this Section shall, at the time of making such return,  
27 pay to the Department the amount of tax imposed by this Law.

28 Until October 1, 2002, a self-assessing purchaser who has  
29 an average monthly tax liability of \$10,000 or more shall  
30 make all payments required by rules of the Department by  
31 electronic funds transfer. The term "average monthly tax  
32 liability" shall be the sum of the self-assessing  
33 purchaser's liabilities under this Law for the immediately  
34 preceding calendar year divided by 12. Beginning on October

1 1, 2002, a taxpayer who has a tax liability in the amount set  
 2 forth in subsection (b) of Section 2505-210 of the Department  
 3 of Revenue Law shall make all payments required by rules of  
 4 the Department by electronic funds transfer. Any  
 5 self-assessing purchaser not required to make payments by  
 6 electronic funds transfer may make payments by electronic  
 7 funds transfer with the permission of the Department. All  
 8 self-assessing purchasers required to make payments by  
 9 electronic funds transfer and any self-assessing purchasers  
 10 authorized to voluntarily make payments by electronic funds  
 11 transfer shall make those payments in the manner authorized  
 12 by the Department.

13 Each month the Department shall pay into the Public  
 14 Utility Fund in the State treasury an amount determined by  
 15 the Director to be equal to 3.0% of the funds received by the  
 16 Department pursuant to this Section. The remainder of all  
 17 moneys received by the Department under this Section shall be  
 18 paid into the General Revenue Fund in the State treasury.  
 19 (Source: P.A. 90-561, eff. 8-1-98; 91-357, eff. 7-29-99.)

20 Section 40. The Counties Code is amended by changing  
 21 Sections 3-5018, 3-9005, and 4-12002 as follows:

22 (55 ILCS 5/3-5018) (from Ch. 34, par. 3-5018)  
 23 (Text of Section before amendment by P.A. 91-893)  
 24 Sec. 3-5018. Fees. The recorder elected as provided for  
 25 in this Division shall receive such fees as are or may be  
 26 provided for him by law, in case of provision therefor:  
 27 otherwise he shall receive the same fees as are or may be  
 28 provided in this Section, except when increased by county  
 29 ordinance pursuant to the provisions of this Section, to be  
 30 paid to the county clerk for his services in the office of  
 31 recorder for like services. No filing fee shall be charged  
 32 for providing informational copies of financing statements to

1 the recorder pursuant to subsection (8) of Section 9-403 of  
2 the Uniform Commercial Code.

3 For recording deeds or other instruments \$12 for the  
4 first 4 pages thereof, plus \$1 for each additional page  
5 thereof, plus \$1 for each additional document number therein  
6 noted. The aggregate minimum fee for recording any one  
7 instrument shall not be less than \$12.

8 For recording deeds or other instruments wherein the  
9 premises affected thereby are referred to by document number  
10 and not by legal description a fee of \$1 in addition to that  
11 hereinabove referred to for each document number therein  
12 noted.

13 For recording assignments of mortgages, leases or liens  
14 \$12 for the first 4 pages thereof, plus \$1 for each  
15 additional page thereof. However, except for leases and  
16 liens pertaining to oil, gas and other minerals, whenever a  
17 mortgage, lease or lien assignment assigns more than one  
18 mortgage, lease or lien document, a \$7 fee shall be charged  
19 for the recording of each such mortgage, lease or lien  
20 document after the first one.

21 For recording maps or plats of additions or subdivisions  
22 approved by the county or municipality (including the  
23 spreading of the same of record in map case or other proper  
24 books) or plats of condominiums \$50 for the first page, plus  
25 \$1 for each additional page thereof except that in the case  
26 of recording a single page, legal size 8 1/2 x 14, plat of  
27 survey in which there are no more than two lots or parcels of  
28 land, the fee shall be \$12. In each county where such maps  
29 or plats are to be recorded, the recorder may require the  
30 same to be accompanied by such number of exact, true and  
31 legible copies thereof as the recorder deems necessary for  
32 the efficient conduct and operation of his office.

33 For certified copies of records the same fees as for  
34 recording, but in no case shall the fee for a certified copy

1 of a map or plat of an addition, subdivision or otherwise  
2 exceed \$10.

3 Each certificate of such recorder of the recording of the  
4 deed or other writing and of the date of recording the same  
5 signed by such recorder, shall be sufficient evidence of the  
6 recording thereof, and such certificate including the  
7 indexing of record, shall be furnished upon the payment of  
8 the fee for recording the instrument, and no additional fee  
9 shall be allowed for the certificate or indexing.

10 The recorder shall charge an additional fee, in an amount  
11 equal to the fee otherwise provided by law, for recording a  
12 document (other than a document filed under the Plat Act or  
13 the Uniform Commercial Code) that does not conform to the  
14 following standards:

15 (1) The document shall consist of one or more  
16 individual sheets measuring 8.5 inches by 11 inches, not  
17 permanently bound and not a continuous form. Graphic  
18 displays accompanying a document to be recorded that  
19 measure up to 11 inches by 17 inches shall be recorded  
20 without charging an additional fee.

21 (2) The document shall be legibly printed in black  
22 ink, by hand, type, or computer. Signatures and dates  
23 may be in contrasting colors if they will reproduce  
24 clearly.

25 (3) The document shall be on white paper of not  
26 less than 20-pound weight and shall have a clean margin  
27 of at least one-half inch on the top, the bottom, and  
28 each side. Margins may be used for non-essential  
29 notations that will not affect the validity of the  
30 document, including but not limited to form numbers, page  
31 numbers, and customer notations.

32 (4) The first page of the document shall contain a  
33 blank space, measuring at least 3 inches by 5 inches,  
34 from the upper right corner.

1           (5) The document shall not have any attachment  
2           stapled or otherwise affixed to any page.

3           A document that does not conform to these standards shall not  
4           be recorded except upon payment of the additional fee  
5           required under this paragraph. This paragraph, as amended by  
6           this amendatory Act of 1995, applies only to documents dated  
7           after the effective date of this amendatory Act of 1995.

8           The county board of any county may provide for an  
9           additional charge of \$3 for filing every instrument, paper,  
10          or notice for record, in order to defray the cost of  
11          converting the county recorder's document storage system to  
12          computers or micrographics.

13          A special fund shall be set up by the treasurer of the  
14          county and such funds collected pursuant to Public Act  
15          83-1321 shall be used solely for a document storage system to  
16          provide the equipment, materials and necessary expenses  
17          incurred to help defray the costs of implementing and  
18          maintaining such a document records system.

19          The county board of any county that provides and  
20          maintains a countywide map through a Geographic Information  
21          System (GIS) may provide for an additional charge of \$3 for  
22          filing every instrument, paper, or notice for record in order  
23          to defray the cost of implementing or maintaining the  
24          county's Geographic Information System. Of that amount, \$2  
25          must be deposited into a special fund set up by the treasurer  
26          of the county, and any moneys collected pursuant to this  
27          amendatory Act of the 91st General Assembly and deposited  
28          into that fund must be used solely for the equipment,  
29          materials, and necessary expenses incurred in implementing  
30          and maintaining a Geographic Information System. The  
31          remaining \$1 must be deposited into the recorder's special  
32          funds created under Section 3-5005.4. The recorder may, in  
33          his or her discretion, use moneys in the funds created under  
34          Section 3-5005.4 to defray the cost of implementing or

1 maintaining the county's Geographic Information System.

2 The foregoing fees allowed by this Section are the  
3 maximum fees that may be collected from any officer, agency,  
4 department or other instrumentality of the State. The county  
5 board may, however, by ordinance, increase the fees allowed  
6 by this Section and collect such increased fees from all  
7 persons and entities other than officers, agencies,  
8 departments and other instrumentalities of the State if the  
9 increase is justified by an acceptable cost study showing  
10 that the fees allowed by this Section are not sufficient to  
11 cover the cost of providing the service. Regardless of any  
12 other provision in this Section, the maximum fee that may be  
13 collected from the Department of Revenue for filing or  
14 indexing a lien, certificate of lien release or  
15 subordination, or any other type of notice or other  
16 documentation affecting or concerning a lien is \$5.  
17 Regardless of any other provision in this Section, the  
18 maximum fee that may be collected from the Department of  
19 Revenue for indexing each additional name in excess of one  
20 for any lien, certificate of lien release or subordination,  
21 or any other type of notice or other documentation affecting  
22 or concerning a lien is \$1.

23 A statement of the costs of providing each service,  
24 program and activity shall be prepared by the county board.  
25 All supporting documents shall be public record and subject  
26 to public examination and audit. All direct and indirect  
27 costs, as defined in the United States Office of Management  
28 and Budget Circular A-87, may be included in the  
29 determination of the costs of each service, program and  
30 activity.

31 (Source: P.A. 90-300, eff. 1-1-98; 91-791, eff. 6-9-00;  
32 91-886, eff. 1-1-01.)

33 (Text of Section after amendment by P.A. 91-893)

34 Sec. 3-5018. Fees. The recorder elected as provided for



1 in this Division shall receive such fees as are or may be  
2 provided for him by law, in case of provision therefor:  
3 otherwise he shall receive the same fees as are or may be  
4 provided in this Section, except when increased by county  
5 ordinance pursuant to the provisions of this Section, to be  
6 paid to the county clerk for his services in the office of  
7 recorder for like services.

8 For recording deeds or other instruments \$12 for the  
9 first 4 pages thereof, plus \$1 for each additional page  
10 thereof, plus \$1 for each additional document number therein  
11 noted. The aggregate minimum fee for recording any one  
12 instrument shall not be less than \$12.

13 For recording deeds or other instruments wherein the  
14 premises affected thereby are referred to by document number  
15 and not by legal description a fee of \$1 in addition to that  
16 hereinabove referred to for each document number therein  
17 noted.

18 For recording assignments of mortgages, leases or liens  
19 \$12 for the first 4 pages thereof, plus \$1 for each  
20 additional page thereof. However, except for leases and  
21 liens pertaining to oil, gas and other minerals, whenever a  
22 mortgage, lease or lien assignment assigns more than one  
23 mortgage, lease or lien document, a \$7 fee shall be charged  
24 for the recording of each such mortgage, lease or lien  
25 document after the first one.

26 For recording maps or plats of additions or subdivisions  
27 approved by the county or municipality (including the  
28 spreading of the same of record in map case or other proper  
29 books) or plats of condominiums \$50 for the first page, plus  
30 \$1 for each additional page thereof except that in the case  
31 of recording a single page, legal size 8 1/2 x 14, plat of  
32 survey in which there are no more than two lots or parcels of  
33 land, the fee shall be \$12. In each county where such maps  
34 or plats are to be recorded, the recorder may require the

1 same to be accompanied by such number of exact, true and  
2 legible copies thereof as the recorder deems necessary for  
3 the efficient conduct and operation of his office.

4 For certified copies of records the same fees as for  
5 recording, but in no case shall the fee for a certified copy  
6 of a map or plat of an addition, subdivision or otherwise  
7 exceed \$10.

8 Each certificate of such recorder of the recording of the  
9 deed or other writing and of the date of recording the same  
10 signed by such recorder, shall be sufficient evidence of the  
11 recording thereof, and such certificate including the  
12 indexing of record, shall be furnished upon the payment of  
13 the fee for recording the instrument, and no additional fee  
14 shall be allowed for the certificate or indexing.

15 The recorder shall charge an additional fee, in an amount  
16 equal to the fee otherwise provided by law, for recording a  
17 document (other than a document filed under the Plat Act or  
18 the Uniform Commercial Code) that does not conform to the  
19 following standards:

20 (1) The document shall consist of one or more  
21 individual sheets measuring 8.5 inches by 11 inches, not  
22 permanently bound and not a continuous form. Graphic  
23 displays accompanying a document to be recorded that  
24 measure up to 11 inches by 17 inches shall be recorded  
25 without charging an additional fee.

26 (2) The document shall be legibly printed in black  
27 ink, by hand, type, or computer. Signatures and dates  
28 may be in contrasting colors if they will reproduce  
29 clearly.

30 (3) The document shall be on white paper of not  
31 less than 20-pound weight and shall have a clean margin  
32 of at least one-half inch on the top, the bottom, and  
33 each side. Margins may be used for non-essential  
34 notations that will not affect the validity of the

1 document, including but not limited to form numbers, page  
2 numbers, and customer notations.

3 (4) The first page of the document shall contain a  
4 blank space, measuring at least 3 inches by 5 inches,  
5 from the upper right corner.

6 (5) The document shall not have any attachment  
7 stapled or otherwise affixed to any page.

8 A document that does not conform to these standards shall not  
9 be recorded except upon payment of the additional fee  
10 required under this paragraph. This paragraph, as amended by  
11 this amendatory Act of 1995, applies only to documents dated  
12 after the effective date of this amendatory Act of 1995.

13 The county board of any county may provide for an  
14 additional charge of \$3 for filing every instrument, paper,  
15 or notice for record, in order to defray the cost of  
16 converting the county recorder's document storage system to  
17 computers or micrographics.

18 A special fund shall be set up by the treasurer of the  
19 county and such funds collected pursuant to Public Act  
20 83-1321 shall be used solely for a document storage system to  
21 provide the equipment, materials and necessary expenses  
22 incurred to help defray the costs of implementing and  
23 maintaining such a document records system.

24 The county board of any county that provides and  
25 maintains a countywide map through a Geographic Information  
26 System (GIS) may provide for an additional charge of \$3 for  
27 filing every instrument, paper, or notice for record in order  
28 to defray the cost of implementing or maintaining the  
29 county's Geographic Information System. Of that amount, \$2  
30 must be deposited into a special fund set up by the treasurer  
31 of the county, and any moneys collected pursuant to this  
32 amendatory Act of the 91st General Assembly and deposited  
33 into that fund must be used solely for the equipment,  
34 materials, and necessary expenses incurred in implementing

1 and maintaining a Geographic Information System. The  
2 remaining \$1 must be deposited into the recorder's special  
3 funds created under Section 3-5005.4. The recorder may, in  
4 his or her discretion, use moneys in the funds created under  
5 Section 3-5005.4 to defray the cost of implementing or  
6 maintaining the county's Geographic Information System.

7 The foregoing fees allowed by this Section are the  
8 maximum fees that may be collected from any officer, agency,  
9 department or other instrumentality of the State. The county  
10 board may, however, by ordinance, increase the fees allowed  
11 by this Section and collect such increased fees from all  
12 persons and entities other than officers, agencies,  
13 departments and other instrumentalities of the State if the  
14 increase is justified by an acceptable cost study showing  
15 that the fees allowed by this Section are not sufficient to  
16 cover the cost of providing the service. Regardless of any  
17 other provision in this Section, the maximum fee that may be  
18 collected from the Department of Revenue for filing or  
19 indexing a lien, certificate of lien release or  
20 subordination, or any other type of notice or other  
21 documentation affecting or concerning a lien is \$5.  
22 Regardless of any other provision in this Section, the  
23 maximum fee that may be collected from the Department of  
24 Revenue for indexing each additional name in excess of one  
25 for any lien, certificate of lien release or subordination,  
26 or any other type of notice or other documentation affecting  
27 or concerning a lien is \$1.

28 A statement of the costs of providing each service,  
29 program and activity shall be prepared by the county board.  
30 All supporting documents shall be public record and subject  
31 to public examination and audit. All direct and indirect  
32 costs, as defined in the United States Office of Management  
33 and Budget Circular A-87, may be included in the  
34 determination of the costs of each service, program and

1 activity.

2 (Source: P.A. 90-300, eff. 1-1-98; 91-791, eff. 6-9-00;  
3 91-886, eff. 1-1-01; 91-893, eff. 7-1-01; revised 9-7-00.)

4 (55 ILCS 5/3-9005) (from Ch. 34, par. 3-9005)  
5 Sec. 3-9005. Powers and duties of State's attorney.

6 (a) The duty of each State's attorney shall be:

7 (1) To commence and prosecute all actions, suits,  
8 indictments and prosecutions, civil and criminal, in the  
9 circuit court for his county, in which the people of the  
10 State or county may be concerned.

11 (2) To prosecute all forfeited bonds and  
12 recognizances, and all actions and proceedings for the  
13 recovery of debts, revenues, moneys, fines, penalties and  
14 forfeitures accruing to the State or his county, or to  
15 any school district or road district in his county; also,  
16 to prosecute all suits in his county against railroad or  
17 transportation companies, which may be prosecuted in the  
18 name of the People of the State of Illinois.

19 (3) To commence and prosecute all actions and  
20 proceedings brought by any county officer in his official  
21 capacity.

22 (4) To defend all actions and proceedings brought  
23 against his county, or against any county or State  
24 officer, in his official capacity, within his county.

25 (5) To attend the examination of all persons  
26 brought before any judge on habeas corpus, when the  
27 prosecution is in his county.

28 (6) To attend before judges and prosecute charges  
29 of felony or misdemeanor, for which the offender is  
30 required to be recognized to appear before the circuit  
31 court, when in his power so to do.

32 (7) To give his opinion, without fee or reward, to  
33 any county officer in his county, upon any question or

1 law relating to any criminal or other matter, in which  
2 the people or the county may be concerned.

3 (8) To assist the attorney general whenever it may  
4 be necessary, and in cases of appeal from his county to  
5 the Supreme Court, to which it is the duty of the  
6 attorney general to attend, he shall furnish the attorney  
7 general at least 10 days before such is due to be filed,  
8 a manuscript of a proposed statement, brief and argument  
9 to be printed and filed on behalf of the people, prepared  
10 in accordance with the rules of the Supreme Court.  
11 However, if such brief, argument or other document is due  
12 to be filed by law or order of court within this 10 day  
13 period, then the State's attorney shall furnish such as  
14 soon as may be reasonable.

15 (9) To pay all moneys received by him in trust,  
16 without delay, to the officer who by law is entitled to  
17 the custody thereof.

18 (10) To notify, by first class mail, complaining  
19 witnesses of the ultimate disposition of the cases  
20 arising from an indictment or an information.

21 (11) To perform such other and further duties as  
22 may, from time to time, be enjoined on him by law.

23 (12) To appear in all proceedings by collectors of  
24 taxes against delinquent taxpayers for judgments to sell  
25 real estate, and see that all the necessary preliminary  
26 steps have been legally taken to make the judgment legal  
27 and binding.

28 (b) The State's Attorney of each county shall have  
29 authority to appoint one or more special investigators to  
30 serve subpoenas, make return of process and conduct  
31 investigations which assist the State's Attorney in the  
32 performance of his duties. A special investigator shall not  
33 carry firearms except with permission of the State's Attorney  
34 and only while carrying appropriate identification indicating

1 his employment and in the performance of his assigned duties.

2 Subject to the qualifications set forth in this  
3 subsection, special investigators shall be peace officers and  
4 shall have all the powers possessed by investigators under  
5 the State's Attorneys Appellate Prosecutor's Act.

6 No special investigator employed by the State's Attorney  
7 shall have peace officer status or exercise police powers  
8 unless he or she successfully completes the basic police  
9 training course mandated and approved by the Illinois Law  
10 Enforcement Training Standards Board or such board waives the  
11 training requirement by reason of the special investigator's  
12 prior law enforcement experience or training or both. Any  
13 State's Attorney appointing a special investigator shall  
14 consult with all affected local police agencies, to the  
15 extent consistent with the public interest, if the special  
16 investigator is assigned to areas within that agency's  
17 jurisdiction.

18 Before a person is appointed as a special investigator,  
19 his fingerprints shall be taken and transmitted to the  
20 Department of State Police. The Department shall examine its  
21 records and submit to the State's Attorney of the county in  
22 which the investigator seeks appointment any conviction  
23 information concerning the person on file with the  
24 Department. No person shall be appointed as a special  
25 investigator if he has been convicted of a felony or other  
26 offense involving moral turpitude. A special investigator  
27 shall be paid a salary and be reimbursed for actual expenses  
28 incurred in performing his assigned duties. The county board  
29 shall approve the salary and actual expenses and appropriate  
30 the salary and expenses in the manner prescribed by law or  
31 ordinance.

32 (c) The State's Attorney may request and receive from  
33 employers, labor unions, telephone companies, and utility  
34 companies location information concerning putative fathers

1 and noncustodial parents for the purpose of establishing a  
2 child's paternity or establishing, enforcing, or modifying a  
3 child support obligation. In this subsection, "location  
4 information" means information about (i) the physical  
5 whereabouts of a putative father or noncustodial parent, (ii)  
6 the putative father or noncustodial parent's employer, or  
7 (iii) the salary, wages, and other compensation paid and the  
8 health insurance coverage provided to the putative father or  
9 noncustodial parent by the employer of the putative father or  
10 noncustodial parent or by a labor union of which the putative  
11 father or noncustodial parent is a member.

12 (d) For each State fiscal year, the State's Attorney of  
13 Cook County shall appear before the General Assembly and  
14 request appropriations to be made from the Capital Litigation  
15 Trust Fund to the State Treasurer for the purpose of  
16 providing assistance in the prosecution of capital cases in  
17 Cook County. The State's Attorney may appear before the  
18 General Assembly at other times during the State's fiscal  
19 year to request supplemental appropriations from the Trust  
20 Fund to the State Treasurer.

21 (e) The State's Attorney shall have the authority to  
22 enter into a written agreement with the Department of Revenue  
23 for pursuit of civil liability under Section 17-1a of the  
24 Criminal Code of 1961 against persons who have issued to the  
25 Department checks or other orders in violation of the  
26 provisions of paragraph (d) of subsection (B) of Section 17-1  
27 of the Criminal Code of 1961, with the Department to retain  
28 the amount owing upon the dishonored check or order along  
29 with the dishonored check fee imposed under the Uniform  
30 Penalty and Interest Act, with the balance of damages, fees,  
31 and costs collected under Section 17-1a of the Criminal Code  
32 of 1961 to be retained by the State's Attorney. The  
33 agreement shall not affect the allocation of fines and costs  
34 imposed in any criminal prosecution.



1 (Source: P.A. 91-589, eff. 1-1-00.)

2 (55 ILCS 5/4-12002) (from Ch. 34, par. 4-12002)

3 Sec. 4-12002. Fees of recorder in third class counties.  
4 The fees of the recorder in counties of the third class for  
5 recording deeds or other instruments in writing and maps of  
6 plats of additions, subdivisions or otherwise, and for  
7 certifying copies of records, shall be paid in advance and  
8 shall be as follows:

9 For recording deeds or other instruments \$20 for the  
10 first 2 pages thereof, plus \$2 for each additional page  
11 thereof. The aggregate minimum fee for recording any one  
12 instrument shall not be less than \$20.

13 For recording deeds or other instruments wherein the  
14 premises affected thereby are referred to by document number  
15 and not by legal description the recorder shall charge a fee  
16 of \$4 in addition to that hereinabove referred to for each  
17 document number therein noted.

18 For recording deeds or other instruments wherein more  
19 than one tract, parcel or lot is described and such  
20 additional tract, or tracts, parcel or parcels, lot or lots  
21 is or are described therein as falling in a separate or  
22 different addition or subdivision the recorder shall charge  
23 as an additional fee, to that herein provided, the sum of \$2  
24 for each additional addition or subdivision referred to in  
25 such deed or instrument.

26 For recording maps or plats of additions, subdivisions or  
27 otherwise (including the spreading of the same of record in  
28 well bound books) \$100 plus \$2 for each tract, parcel or lot  
29 contained therein.

30 For certified copies of records the same fees as for  
31 recording, but in no case shall the fee for a certified copy  
32 of a map or plat of an addition, subdivision or otherwise  
33 exceed \$200.

1 For filing of each release of any chattel mortgage or  
2 trust deed which has been filed but not recorded and for  
3 indexing the same in the book to be kept for that purpose  
4 \$10.

5 For processing the sworn or affirmed statement required  
6 for filing a deed or assignment of a beneficial interest in a  
7 land trust in accordance with Section 3-5020 of this Code,  
8 \$2.

9 The recorder shall charge an additional fee, in an amount  
10 equal to the fee otherwise provided by law, for recording a  
11 document (other than a document filed under the Plat Act or  
12 the Uniform Commercial Code) that does not conform to the  
13 following standards:

14 (1) The document shall consist of one or more  
15 individual sheets measuring 8.5 inches by 11 inches, not  
16 permanently bound and not a continuous form. Graphic  
17 displays accompanying a document to be recorded that  
18 measure up to 11 inches by 17 inches shall be recorded  
19 without charging an additional fee.

20 (2) The document shall be legibly printed in black  
21 ink, by hand, type, or computer. Signatures and dates  
22 may be in contrasting colors if they will reproduce  
23 clearly.

24 (3) The document shall be on white paper of not  
25 less than 20-pound weight and shall have a clean margin  
26 of at least one-half inch on the top, the bottom, and  
27 each side. Margins may be used only for non-essential  
28 notations that will not affect the validity of the  
29 document, including but not limited to form numbers, page  
30 numbers, and customer notations.

31 (4) The first page of the document shall contain a  
32 blank space, measuring at least 3 inches by 5 inches,  
33 from the upper right corner.

34 (5) The document shall not have any attachment

1 stapled or otherwise affixed to any page.

2 A document that does not conform to these standards shall not  
3 be recorded except upon payment of the additional fee  
4 required under this paragraph. This paragraph, as amended by  
5 this amendatory Act of 1995, applies only to documents dated  
6 after the effective date of this amendatory Act of 1995.

7 The fee requirements of this Section apply to units of  
8 local government and school districts.

9 Regardless of any other provision in this Section, the  
10 maximum fee that may be collected from the Department of  
11 Revenue for filing or indexing a lien, certificate of lien  
12 release or subordination, or any other type of notice or  
13 other documentation affecting or concerning a lien is \$5.  
14 Regardless of any other provision in this Section, the  
15 maximum fee that may be collected from the Department of  
16 Revenue for indexing each additional name in excess of one  
17 for any lien, certificate of lien release or subordination,  
18 or any other type of notice or other documentation affecting  
19 or concerning a lien is \$1.

20 (Source: P.A. 88-691, eff. 1-24-95; 89-160, eff. 7-19-95.)

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

28 Section 99. Effective date. This Act takes effect on  
29 January 1, 2002.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14

INDEX

Statutes amended in order of appearance

20 ILCS 2505/2505-210	was 20 ILCS 2505/39c-1
20 ILCS 2505/2505-400	was 20 ILCS 2505/39b49
35 ILCS 5/601.1	Ch. 120, par. 6-601.1
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
35 ILCS 640/2-9	
35 ILCS 640/2-11	
55 ILCS 5/3-5018	from Ch. 34, par. 3-5018
55 ILCS 5/3-9005	from Ch. 34, par. 3-9005
55 ILCS 5/4-12002	from Ch. 34, par. 4-12002