

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:

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

20 and means the Certified Annual Debt Service Requirement (as
 21 defined in Section 13 of the Build Illinois Bond Act) or the
 22 Tax Act Amount, whichever is greater, for fiscal year 1994
 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.

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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