

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, 2505-275, 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, except the Motor Fuel Tax Law and the
26 Environmental Impact Fee Law, for the immediately preceding
27 calendar year.

28 (c) For purposes of subsection (b), the term "annual tax
29 liability" means, for a taxpayer that incurs a tax liability
30 under the Retailers' Occupation Tax Act, Service Occupation
31 Tax Act, Use Tax Act, Service Use Tax Act, or any other State

1 or local occupation or use tax law that is administered by
 2 the Department, the sum of the taxpayer's liabilities under
 3 the Retailers' Occupation Tax Act, Service Occupation Tax
 4 Act, Use Tax Act, Service Use Tax Act, and all other State
 5 and local occupation and use tax laws administered by the
 6 Department for the immediately preceding calendar year.

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

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

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

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

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

20 (20 ILCS 2505/2505-275) (was 20 ILCS 2505/39e)

21 Sec. 2505-275. Tax overpayments. In the case of
 22 overpayment of any tax liability arising from an Act
 23 administered by the Department, the Department may credit the
 24 amount of the overpayment and any interest thereon against
 25 any final tax liability arising under that or any other Act
 26 administered by the Department. The Department may enter into
 27 agreements with the Secretary of the Treasury of the United
 28 States (or his or her delegate) to offset all or part of an
 29 overpayment of such a tax liability against any liability
 30 arising from a tax imposed under Title 26 of the United
 31 States Code. The Department may collect a fee from the
 32 Secretary of the Treasury of the United States (or his or her
 33 delegate) to cover the full cost of offsets taken, to the

1 extent allowed by federal law.

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

3 (20 ILCS 2505/2505-400) (was 20 ILCS 2505/39b49)

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

5 (a) The Department has the power to contract for
6 collection assistance on a contingent fee basis, with
7 collection fees to be retained by the collection agency and
8 the net collections to be paid to the Department.

9 (b) The Department has the power to enter into written
10 agreements with State's Attorneys for pursuit of civil
11 liability under Section 17-1a of the Criminal Code of 1961
12 against persons who have issued to the Department checks or
13 other orders in violation of the provisions of paragraph (d)
14 of subsection (B) of Section 17-1 of the Criminal Code of
15 1961. Of the amount collected, the Department shall retain
16 the amount owing upon the dishonored check or order along
17 with the dishonored check fee imposed under the Uniform
18 Penalty and Interest Act. The balance of damages, fees, and
19 costs collected under Section 17-1a of the Criminal Code of
20 1961 shall be retained by the State's Attorney. The
21 agreement shall not affect the allocation of fines and costs
22 imposed in any criminal prosecution.

23 (c) The Department may issue the Secretary of the
24 Treasury of the United States (or his or her delegate)
25 notice, as required by Section 6402(e) of the Internal
26 Revenue Code, of any past due, legally enforceable State
27 income tax obligation of a taxpayer. The Department must
28 notify the taxpayer that any fee charged to the State by the
29 Secretary of the Treasury of the United States (or his or her
30 delegate) under Internal Revenue Code Section 6402(e) is
31 considered additional State income tax of the taxpayer with
32 respect to whom the Department issued the notice, and is
33 deemed assessed upon issuance by the Department of notice to

1 the Secretary of the Treasury of the United States (or his or
2 her delegate) under Section 6402(e) of the Internal Revenue
3 Code; a notice of additional State income tax is not
4 considered a notice of deficiency, and the taxpayer has no
5 right of protest.

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

7 Section 10. The Illinois Income Tax Act is amended by
8 changing Section 601.1 and adding Section 911.2 as follows:

9 (35 ILCS 5/601.1) (Ch. 120, par. 6-601.1)

10 Sec. 601.1. Payment by electronic funds transfer.

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

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

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

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

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

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

34 (2) for purposes of estimated payments under

1 Article 8, the total tax obligation of the taxpayer for
2 the previous tax year divided by 4.

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

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

7 (35 ILCS 5/911.2 new)

8 Sec. 911.2. Refunds withheld; tax claims of other
9 states.

10 (a) Definitions. In this Section the following terms
11 have the meanings indicated.

12 "Claimant state" means any state or the District of
13 Columbia that requests the withholding of a refund pursuant
14 to this Section and that extends a like comity for the
15 collection of taxes owed to this State.

16 "Income tax" means any amount of income tax imposed on
17 taxpayers under the laws of the State of Illinois or the
18 claimant state, including additions to tax for penalties and
19 interest.

20 "Refund" means a refund of overpaid income taxes imposed
21 by the State of Illinois or the claimant state.

22 "Tax officer" means a unit or official of the claimant
23 state, or the duly authorized agent of that unit or official,
24 charged with the imposition, assessment, or collection of
25 state income taxes.

26 "Taxpayer" means any individual person identified by a
27 claimant state under this Section as owing taxes to that
28 claimant state, and in the case of a refund arising from the
29 filing of a joint return, the taxpayer's spouse.

30 (b) In general. Except as provided in subsection (c) of
31 this Section, a tax officer may:

32 (1) certify to the Director the existence of a
33 taxpayer's delinquent income tax liability; and

1 (2) request the Director to withhold any refund to
2 which the taxpayer is entitled.

3 (c) Comity. A tax officer may not certify or request
4 the Director to withhold a refund unless the laws of the
5 claimant state:

6 (1) allow the Director to certify an income tax
7 liability;

8 (2) allow the Director to request the tax officer
9 to withhold the taxpayer's tax refund; and

10 (3) provide for the payment of the refund to the
11 State of Illinois.

12 (d) Certification. A certification by a tax officer to
13 the Director shall include:

14 (1) the full name and address of the taxpayer and
15 any other names known to be used by the taxpayer;

16 (2) the social security number or federal tax
17 identification number of the taxpayer;

18 (3) the amount of the income tax liability; and

19 (4) a statement that all administrative and
20 judicial remedies and appeals have been exhausted or have
21 lapsed and that the assessment of tax, interest, and
22 penalty has become final.

23 (e) Notification. As to any taxpayer due a refund, the
24 Director shall:

25 (1) notify the taxpayer that a claimant state has
26 provided certification of the existence of an income tax
27 liability;

28 (2) inform the taxpayer of the tax liability
29 certified, including a detailed statement for each
30 taxable year showing tax, interest, and penalty;

31 (3) inform the taxpayer that failure to file a
32 protest in accordance with subsection (f) of this Section
33 shall constitute a waiver of any demand against this
34 State for the amount certified and will result in payment

1 to the claimant state as provided in subsection (i) of
2 this Section;

3 (4) provide the taxpayer with notice of an
4 opportunity to request a hearing to challenge the
5 certification; and

6 (5) inform the taxpayer that the hearing may be
7 requested (i) pursuant to Section 910 of this Act, or
8 (ii) with the tax officer, in accordance with the laws of
9 the claimant state.

10 (f) Protest of withholding. A taxpayer may protest the
11 withholding of a refund pursuant to Section 910 of this Act
12 (except that the protest shall be filed within 30 days after
13 the date of the Director's notice of certification pursuant
14 to subsection (e) of this Section). If a taxpayer files a
15 timely protest, the Director shall:

16 (1) suspend the proposed withholding and impound
17 the claimed amount of the refund;

18 (2) pay to the taxpayer the unclaimed amount of the
19 refund, if any;

20 (3) send a copy of the protest to the claimant
21 state for determination of the protest on its merits in
22 accordance with the laws of that state; and

23 (4) pay over to the taxpayer the impounded amount
24 if the claimant state shall fail, within 45 days after
25 the date of the protest, to re-certify to the Director
26 (i) that the claimant state has reviewed the issues
27 raised by taxpayer, (ii) that all administrative and
28 judicial remedies provided under the laws of that state
29 have been exhausted, and (iii) the amount of the income
30 tax liability finally determined to be due.

31 (g) Certification as prima facie evidence. If the
32 taxpayer requests a hearing pursuant to Section 910 of this
33 Act, the certification of the tax officer shall be prima
34 facie evidence of the correctness of the taxpayer's

1 delinquent income tax liability to the certifying state.

2 (h) Rights of spouses to refunds from joint returns. If
3 a certification is based upon the tax debt of only one
4 taxpayer and if the refund is based upon a joint personal
5 income tax return, the nondebtor spouse shall have the right
6 to:

7 (1) notification, as provided in subsection (e) of
8 this Section;

9 (2) protest, as to the withholding of such spouse's
10 share of the refund, as provided in subsection (f) of
11 this Section; and

12 (3) payment of his or her share of the refund,
13 provided the amount of the overpayment refunded to the
14 spouse shall not exceed the amount of the joint
15 overpayment.

16 (i) Withholding and payment of refund. Subject to the
17 taxpayer's rights of notice and protest, upon receipt of a
18 request for withholding in accordance with subsection (b) of
19 this Section, the Director shall:

20 (1) withhold any refund that is certified by the
21 tax officer;

22 (2) pay to the claimant state the entire refund or
23 the amount certified, whichever is less;

24 (3) pay any refund in excess of the amount
25 certified to the taxpayer; and

26 (4) if a refund is less than the amount certified,
27 withhold amounts from subsequent refunds due the
28 taxpayer, if the laws of the claimant state provide that
29 the claimant state shall withhold subsequent refunds of
30 taxpayers certified to that state by the Director.

31 (j) Determination that withholding cannot be made.
32 After receiving a certification from a tax officer, the
33 Director shall notify the claimant state if the Director
34 determines that a withholding cannot be made.

1 (k) Director's authority. The Director shall have the
2 authority to enter into agreements with the tax officers of
3 claimant state relating to:

4 (1) procedures and methods to be employed by a
5 claimant state with respect to the operation of this
6 Section;

7 (2) safeguards against the disclosure or
8 inappropriate use of any information obtained or
9 maintained pursuant to this Section that identifies,
10 directly or indirectly, a particular taxpayer;

11 (3) a minimum tax debt, amounts below which, in
12 light of administrative expenses and efficiency, shall,
13 in the Director's discretion, not be subject to the
14 withholding procedures set forth in this Section.

15 (l) Remedy not exclusive. The collection procedures
16 prescribed by this Section are in addition to, and not in
17 substitution for, any other remedy available by law.

18 Section 15. The Use Tax Act is amended by changing
19 Section 9 as follows:

20 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

21 Sec. 9. Except as to motor vehicles, watercraft,
22 aircraft, and trailers that are required to be registered
23 with an agency of this State, each retailer required or
24 authorized to collect the tax imposed by this Act shall pay
25 to the Department the amount of such tax (except as otherwise
26 provided) at the time when he is required to file his return
27 for the period during which such tax was collected, less a
28 discount of 2.1% prior to January 1, 1990, and 1.75% on and
29 after January 1, 1990, or \$5 per calendar year, whichever is
30 greater, which is allowed to reimburse the retailer for
31 expenses incurred in collecting the tax, keeping records,
32 preparing and filing returns, remitting the tax and supplying

1 data to the Department on request. In the case of retailers
2 who report and pay the tax on a transaction by transaction
3 basis, as provided in this Section, such discount shall be
4 taken with each such tax remittance instead of when such
5 retailer files his periodic return. A retailer need not
6 remit that part of any tax collected by him to the extent
7 that he is required to remit and does remit the tax imposed
8 by the Retailers' Occupation Tax Act, with respect to the
9 sale of the same property.

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

20 Except as provided in this Section, on or before the
21 twentieth day of each calendar month, such retailer shall
22 file a return for the preceding calendar month. Such return
23 shall be filed on forms prescribed by the Department and
24 shall furnish such information as the Department may
25 reasonably require.

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

34 1. The name of the seller;

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

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

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

11 5. The amount of tax due;

12 5-5. The signature of the taxpayer; and

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

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

19 Beginning October 1, 1993, a taxpayer who has an average
20 monthly tax liability of \$150,000 or more shall make all
21 payments required by rules of the Department by electronic
22 funds transfer. Beginning October 1, 1994, a taxpayer who has
23 an average monthly tax liability of \$100,000 or more shall
24 make all payments required by rules of the Department by
25 electronic funds transfer. Beginning October 1, 1995, a
26 taxpayer who has an average monthly tax liability of \$50,000
27 or more shall make all payments required by rules of the
28 Department by electronic funds transfer. Beginning October 1,
29 2000, a taxpayer who has an annual tax liability of \$200,000
30 or more shall make all payments required by rules of the
31 Department by electronic funds transfer. The term "annual
32 tax liability" shall be the sum of the taxpayer's liabilities
33 under this Act, and under all other State and local
34 occupation and use tax laws administered by the Department,

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

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

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

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

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

27 Before October 1, 2000, if the taxpayer's average monthly
28 tax liability to the Department under this Act, the
29 Retailers' Occupation Tax Act, the Service Occupation Tax
30 Act, the Service Use Tax Act was \$10,000 or more during the
31 preceding 4 complete calendar quarters, he shall file a
32 return with the Department each month by the 20th day of the
33 month next following the month during which such tax
34 liability is incurred and shall make payments to the

1 Department on or before the 7th, 15th, 22nd and last day of
2 the month during which such liability is incurred. On and
3 after October 1, 2000, if the taxpayer's average monthly tax
4 liability to the Department under this Act, the Retailers'
5 Occupation Tax Act, the Service Occupation Tax Act, and the
6 Service Use Tax Act was \$20,000 or more during the preceding
7 4 complete calendar quarters, he shall file a return with the
8 Department each month by the 20th day of the month next
9 following the month during which such tax liability is
10 incurred and shall make payment to the Department on or
11 before the 7th, 15th, 22nd and last day of the month during
12 which such liability is incurred. If the month during which
13 such tax liability is incurred began prior to January 1,
14 1985, each payment shall be in an amount equal to 1/4 of the
15 taxpayer's actual liability for the month or an amount set by
16 the Department not to exceed 1/4 of the average monthly
17 liability of the taxpayer to the Department for the preceding
18 4 complete calendar quarters (excluding the month of highest
19 liability and the month of lowest liability in such 4 quarter
20 period). If the month during which such tax liability is
21 incurred begins on or after January 1, 1985, and prior to
22 January 1, 1987, each payment shall be in an amount equal to
23 22.5% of the taxpayer's actual liability for the month or
24 27.5% of the taxpayer's liability for the same calendar month
25 of the preceding year. If the month during which such tax
26 liability is incurred begins on or after January 1, 1987, and
27 prior to January 1, 1988, each payment shall be in an amount
28 equal to 22.5% of the taxpayer's actual liability for the
29 month or 26.25% of the taxpayer's liability for the same
30 calendar month of the preceding year. If the month during
31 which such tax liability is incurred begins on or after
32 January 1, 1988, and prior to January 1, 1989, or begins on
33 or after January 1, 1996, each payment shall be in an amount
34 equal to 22.5% of the taxpayer's actual liability for the

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

1 quarter of the 4 preceding complete calendar quarter period
2 is less than \$20,000. However, if a taxpayer can show the
3 Department that a substantial change in the taxpayer's
4 business has occurred which causes the taxpayer to anticipate
5 that his average monthly tax liability for the reasonably
6 foreseeable future will fall below the \$20,000 threshold
7 stated above, then such taxpayer may petition the Department
8 for a change in such taxpayer's reporting status. The
9 Department shall change such taxpayer's reporting status
10 unless it finds that such change is seasonal in nature and
11 not likely to be long term. If any such quarter monthly
12 payment is not paid at the time or in the amount required by
13 this Section, then the taxpayer shall be liable for penalties
14 and interest on the difference between the minimum amount due
15 and the amount of such quarter monthly payment actually and
16 timely paid, except insofar as the taxpayer has previously
17 made payments for that month to the Department in excess of
18 the minimum payments previously due as provided in this
19 Section. The Department shall make reasonable rules and
20 regulations to govern the quarter monthly payment amount and
21 quarter monthly payment dates for taxpayers who file on other
22 than a calendar monthly basis.

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

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

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

28 If the retailer is otherwise required to file a monthly
29 or quarterly return and if the retailer's average monthly tax
30 liability to the Department does not exceed \$50, the
31 Department may authorize his returns to be filed on an annual
32 basis, with the return for a given year being due by January
33 20 of the following year.

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

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

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

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

33 The transaction reporting return in the case of motor
34 vehicles or trailers that are required to be registered with

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

20 The transaction reporting return in the case of
21 watercraft and aircraft must show the name and address of the
22 seller; the name and address of the purchaser; the amount of
23 the selling price including the amount allowed by the
24 retailer for traded-in property, if any; the amount allowed
25 by the retailer for the traded-in tangible personal property,
26 if any, to the extent to which Section 2 of this Act allows
27 an exemption for the value of traded-in property; the balance
28 payable after deducting such trade-in allowance from the
29 total selling price; the amount of tax due from the retailer
30 with respect to such transaction; the amount of tax collected
31 from the purchaser by the retailer on such transaction (or
32 satisfactory evidence that such tax is not due in that
33 particular instance, if that is claimed to be the fact); the
34 place and date of the sale, a sufficient identification of

1 the property sold, and such other information as the
2 Department may reasonably require.

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

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

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

1 mandate of this paragraph.

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

21 Where a retailer collects the tax with respect to the
22 selling price of tangible personal property which he sells
23 and the purchaser thereafter returns such tangible personal
24 property and the retailer refunds the selling price thereof
25 to the purchaser, such retailer shall also refund, to the
26 purchaser, the tax so collected from the purchaser. When
27 filing his return for the period in which he refunds such tax
28 to the purchaser, the retailer may deduct the amount of the
29 tax so refunded by him to the purchaser from any other use
30 tax which such retailer may be required to pay or remit to
31 the Department, as shown by such return, if the amount of the
32 tax to be deducted was previously remitted to the Department
33 by such retailer. If the retailer has not previously
34 remitted the amount of such tax to the Department, he is

1 entitled to no deduction under this Act upon refunding such
2 tax to the purchaser.

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

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

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

23 Beginning January 1, 1990, each month the Department
24 shall pay into the State and Local Sales Tax Reform Fund, a
25 special fund in the State Treasury which is hereby created,
26 the net revenue realized for the preceding month from the 1%
27 tax on sales of food for human consumption which is to be
28 consumed off the premises where it is sold (other than
29 alcoholic beverages, soft drinks and food which has been
30 prepared for immediate consumption) and prescription and
31 nonprescription medicines, drugs, medical appliances and
32 insulin, urine testing materials, syringes and needles used
33 by diabetics.

34 Beginning January 1, 1990, each month the Department

1 shall pay into the County and Mass Transit District Fund 4%
2 of the net revenue realized for the preceding month from the
3 6.25% general rate on the selling price of tangible personal
4 property which is purchased outside Illinois at retail from a
5 retailer and which is titled or registered by an agency of
6 this State's government.

7 Beginning January 1, 1990, each month the Department
8 shall pay into the State and Local Sales Tax Reform Fund, a
9 special fund in the State Treasury, 20% of the net revenue
10 realized for the preceding month from the 6.25% general rate
11 on the selling price of tangible personal property, other
12 than tangible personal property which is purchased outside
13 Illinois at retail from a retailer and which is titled or
14 registered by an agency of this State's government.

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

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

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
31 Act, 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 .4% of the net revenue
16 realized for the preceding month from the 5% general rate, or
17 .4% of 80% of the net revenue realized for the preceding
18 month from the 6.25% general rate, as the case may be, on the
19 selling price of tangible personal property which amount
20 shall, subject to appropriation, be distributed as provided
21 in Section 2 of the State Revenue Sharing Act. No payments or
22 distributions pursuant to this paragraph shall be made if the
23 tax imposed by this Act on photoprocessing products is
24 declared unconstitutional, or if the proceeds from such tax
25 are unavailable for distribution because of litigation.

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

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

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

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

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

26 (Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98;
27 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff.
28 7-12-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00; 91-901,
29 eff. 1-1-01; revised 8-30-00.)

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

32 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

1 Sec. 9. Each serviceman required or authorized to
2 collect the tax herein imposed shall pay to the Department
3 the amount of such tax (except as otherwise provided) at the
4 time when he is required to file his return for the period
5 during which such tax was collected, less a discount of 2.1%
6 prior to January 1, 1990 and 1.75% on and after January 1,
7 1990, or \$5 per calendar year, whichever is greater, which is
8 allowed to reimburse the serviceman for expenses incurred in
9 collecting the tax, keeping records, preparing and filing
10 returns, remitting the tax and supplying data to the
11 Department on request. A serviceman need not remit that part
12 of any tax collected by him to the extent that he is required
13 to pay and does pay the tax imposed by the Service Occupation
14 Tax Act with respect to his sale of service involving the
15 incidental transfer by him of the same property.

16 Except as provided hereinafter in this Section, on or
17 before the twentieth day of each calendar month, such
18 serviceman shall file a return for the preceding calendar
19 month in accordance with reasonable Rules and Regulations to
20 be promulgated by the Department. Such return shall be filed
21 on a form prescribed by the Department and shall contain such
22 information as the Department may reasonably require.

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

- 31 1. The name of the seller;
- 32 2. The address of the principal place of business
33 from which he engages in business as a serviceman in this
34 State;

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

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

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

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

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

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

1 the Department, for the immediately preceding calendar year
2 divided by 12. Beginning on October 1, 2002, a taxpayer who
3 has a tax liability in the amount set forth in subsection (b)
4 of Section 2505-210 of the Department of Revenue Law shall
5 make all payments required by rules of the Department by
6 electronic funds transfer.

7 Before August 1 of each year beginning in 1993, the
8 Department shall notify all taxpayers required to make
9 payments by electronic funds transfer. All taxpayers required
10 to make payments by electronic funds transfer shall make
11 those payments for a minimum of one year beginning on October
12 1.

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

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

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

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

34 If the serviceman is otherwise required to file a monthly

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

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

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

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

33 Any serviceman filing a return hereunder shall also
34 include the total tax upon the selling price of tangible

1 personal property purchased for use by him as an incident to
2 a sale of service, and such serviceman shall remit the amount
3 of such tax to the Department when filing such return.

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 Service
8 Occupation Tax Act, to furnish all the return information
9 required by both Acts on the one form.

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

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

26 Beginning January 1, 1990, each month the Department
27 shall pay into the State and Local Sales Tax Reform Fund 20%
28 of the net revenue realized for the preceding month from the
29 6.25% general rate on transfers of tangible personal
30 property, other than tangible personal property which is
31 purchased outside Illinois at retail from a retailer and
32 which is titled or registered by an agency of this State's
33 government.

34 Beginning August 1, 2000, each month the Department shall

1 pay into the State and Local Sales Tax Reform Fund 100% of
2 the net revenue realized for the preceding month from the
3 1.25% rate on the selling price of motor fuel and gasohol.

4 Of the remainder of the moneys received by the Department
5 pursuant to this Act, (a) 1.75% thereof shall be paid into
6 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
7 and on and after July 1, 1989, 3.8% thereof shall be paid
8 into the Build Illinois Fund; provided, however, that if in
9 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
10 as the case may be, of the moneys received by the Department
11 and required to be paid into the Build Illinois Fund pursuant
12 to Section 3 of the Retailers' Occupation Tax Act, Section 9
13 of the Use Tax Act, Section 9 of the Service Use Tax Act, and
14 Section 9 of the Service Occupation Tax Act, such Acts being
15 hereinafter called the "Tax Acts" and such aggregate of 2.2%
16 or 3.8%, as the case may be, of moneys being hereinafter
17 called the "Tax Act Amount", and (2) the amount transferred
18 to the Build Illinois Fund from the State and Local Sales Tax
19 Reform Fund shall be less than the Annual Specified Amount
20 (as defined in Section 3 of the Retailers' Occupation Tax
21 Act), an amount equal to the difference shall be immediately
22 paid into the Build Illinois Fund from other moneys received
23 by the Department pursuant to the Tax Acts; and further
24 provided, that if on the last business day of any month the
25 sum of (1) the Tax Act Amount required to be deposited into
26 the Build Illinois Bond Account in the Build Illinois Fund
27 during such month and (2) the amount transferred during such
28 month to the Build Illinois Fund from the State and Local
29 Sales Tax Reform Fund shall have been less than 1/12 of the
30 Annual Specified Amount, an amount equal to the difference
31 shall be immediately paid into the Build Illinois Fund from
32 other moneys received by the Department pursuant to the Tax
33 Acts; and, further provided, that in no event shall the
34 payments required under the preceding proviso result in

1 aggregate payments into the Build Illinois Fund pursuant to
2 this clause (b) for any fiscal year in excess of the greater
3 of (i) the Tax Act Amount or (ii) the Annual Specified Amount
4 for such fiscal year; and, further provided, that the amounts
5 payable into the Build Illinois Fund under this clause (b)
6 shall be payable only until such time as the aggregate amount
7 on deposit under each trust indenture securing Bonds issued
8 and outstanding pursuant to the Build Illinois Bond Act is
9 sufficient, taking into account any future investment income,
10 to fully provide, in accordance with such indenture, for the
11 defeasance of or the payment of the principal of, premium, if
12 any, and interest on the Bonds secured by such indenture and
13 on any Bonds expected to be issued thereafter and all fees
14 and costs payable with respect thereto, all as certified by
15 the 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 the
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 preceding sentence and shall reduce the amount
30 otherwise payable for such fiscal year pursuant to clause (b)
31 of the preceding sentence. The moneys received by the
32 Department pursuant to this Act and required to be deposited
33 into the Build Illinois Fund are subject to the pledge, claim
34 and 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 the sums designated
9 as "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 Act,
 9 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 photo processing
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 All remaining moneys received by the Department pursuant
15 to this Act shall be paid into the General Revenue Fund of
16 the State Treasury.

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

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

29 (Source: P.A. 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51,
30 eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99;
31 91-872, eff. 7-1-00.)

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

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

2 Sec. 9. Each serviceman required or authorized to
3 collect the tax herein imposed shall pay to the Department
4 the amount of such tax at the time when he is required to
5 file his return for the period during which such tax was
6 collectible, less a discount of 2.1% prior to January 1,
7 1990, and 1.75% on and after January 1, 1990, or \$5 per
8 calendar year, whichever is greater, which is allowed to
9 reimburse the serviceman for expenses incurred in collecting
10 the tax, keeping records, preparing and filing returns,
11 remitting the tax and supplying data to the Department on
12 request.

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

21 Except as provided hereinafter in this Section, on or
22 before the twentieth day of each calendar month, such
23 serviceman shall file a return for the preceding calendar
24 month in accordance with reasonable rules and regulations to
25 be promulgated by the Department of Revenue. Such return
26 shall be filed on a form prescribed by the Department and
27 shall contain such information as the Department may
28 reasonably require.

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

1 before the twentieth day of the following calendar month,
2 stating:

3 1. The name of the seller;

4 2. The address of the principal place of business
5 from which he engages in business as a serviceman in this
6 State;

7 3. The total amount of taxable receipts received by
8 him during the preceding calendar month, including
9 receipts from charge and time sales, but less all
10 deductions allowed by law;

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

13 5. The amount of tax due;

14 5-5. The signature of the taxpayer; and

15 6. Such other reasonable information as the
16 Department may require.

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

21 A serviceman may accept a Manufacturer's Purchase Credit
22 certification from a purchaser in satisfaction of Service Use
23 Tax as provided in Section 3-70 of the Service Use Tax Act if
24 the purchaser provides the appropriate documentation as
25 required by Section 3-70 of the Service Use Tax Act. A
26 Manufacturer's Purchase Credit certification, accepted by a
27 serviceman as provided in Section 3-70 of the Service Use Tax
28 Act, may be used by that serviceman to satisfy Service
29 Occupation Tax liability in the amount claimed in the
30 certification, not to exceed 6.25% of the receipts subject to
31 tax from a qualifying purchase.

32 If the serviceman's average monthly tax liability to the
33 Department does not exceed \$200, the Department may authorize
34 his returns to be filed on a quarter annual basis, with the

1 return for January, February and March of a given year being
2 due by April 20 of such year; with the return for April, May
3 and June of a given year being due by July 20 of such year;
4 with the return for July, August and September of a given
5 year being due by October 20 of such year, and with the
6 return for October, November and December of a given year
7 being due by January 20 of the following year.

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

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

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

23 Beginning October 1, 1993, a taxpayer who has an average
24 monthly tax liability of \$150,000 or more shall make all
25 payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 1994, a taxpayer who
27 has an average monthly tax liability of \$100,000 or more
28 shall make all payments required by rules of the Department
29 by electronic funds transfer. Beginning October 1, 1995, a
30 taxpayer who has an average monthly tax liability of \$50,000
31 or more shall make all payments required by rules of the
32 Department by electronic funds transfer. Beginning October
33 1, 2000, a taxpayer who has an annual tax liability of
34 \$200,000 or more shall make all payments required by rules of

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

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

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

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

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

31 Where a serviceman collects the tax with respect to the
32 selling price of tangible personal property which he sells
33 and the purchaser thereafter returns such tangible personal
34 property and the serviceman refunds the selling price thereof

1 to the purchaser, such serviceman shall also refund, to the
2 purchaser, the tax so collected from the purchaser. When
3 filing his return for the period in which he refunds such tax
4 to the purchaser, the serviceman may deduct the amount of the
5 tax so refunded by him to the purchaser from any other
6 Service Occupation Tax, Service Use Tax, Retailers'
7 Occupation Tax or Use Tax which such serviceman may be
8 required to pay or remit to the Department, as shown by such
9 return, provided that the amount of the tax to be deducted
10 shall previously have been remitted to the Department by such
11 serviceman. If the serviceman shall not previously have
12 remitted the amount of such tax to the Department, he shall
13 be entitled to no deduction hereunder upon refunding such tax
14 to the purchaser.

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

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

26 Beginning January 1, 1990, each month the Department
27 shall pay into the Local Government Tax Fund the revenue
28 realized for the preceding month from the 1% tax on sales of
29 food for human consumption which is to be consumed off the
30 premises where it is sold (other than alcoholic beverages,
31 soft drinks and food which has been prepared for immediate
32 consumption) and prescription and nonprescription medicines,
33 drugs, medical appliances and insulin, urine testing
34 materials, syringes and needles used by diabetics.

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

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

9 Beginning January 1, 1990, each month the Department
10 shall pay into the Local Government Tax Fund 16% of the
11 revenue realized for the preceding month from the 6.25%
12 general rate on transfers of tangible personal property.

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

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

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

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

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

28	Fiscal Year	Total Deposit
29	1993	\$0
30	1994	53,000,000
31	1995	58,000,000
32	1996	61,000,000
33	1997	64,000,000
34	1998	68,000,000

1	1999	71,000,000
2	2000	75,000,000
3	2001	80,000,000
4	2002	84,000,000
5	2003	89,000,000
6	2004	93,000,000
7	2005	97,000,000
8	2006	102,000,000
9	2007	108,000,000
10	2008	115,000,000
11	2009	120,000,000
12	2010	126,000,000
13	2011	132,000,000
14	2012	138,000,000
15	2013 and	145,000,000

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

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

1 Deposit", has been deposited.

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

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

27 Remaining moneys received by the Department pursuant to
28 this Act shall be paid into the General Revenue Fund of the
29 State Treasury.

30 The Department may, upon separate written notice to a
31 taxpayer, require the taxpayer to prepare and file with the
32 Department on a form prescribed by the Department within not
33 less than 60 days after receipt of the notice an annual
34 information return for the tax year specified in the notice.

1 Such annual return to the Department shall include a
2 statement of gross receipts as shown by the taxpayer's last
3 Federal income tax return. If the total receipts of the
4 business as reported in the Federal income tax return do not
5 agree with the gross receipts reported to the Department of
6 Revenue for the same period, the taxpayer shall attach to his
7 annual return a schedule showing a reconciliation of the 2
8 amounts and the reasons for the difference. The taxpayer's
9 annual return to the Department shall also disclose the cost
10 of goods sold by the taxpayer during the year covered by such
11 return, opening and closing inventories of such goods for
12 such year, cost of goods used from stock or taken from stock
13 and given away by the taxpayer during such year, pay roll
14 information of the taxpayer's business during such year and
15 any additional reasonable information which the Department
16 deems would be helpful in determining the accuracy of the
17 monthly, quarterly or annual returns filed by such taxpayer
18 as hereinbefore provided for in this Section.

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

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

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

32 The chief executive officer, proprietor, owner or highest
33 ranking manager shall sign the annual return to certify the
34 accuracy of the information contained therein. Any person

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

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

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

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

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

30 (Source: P.A. 90-612, eff. 7-8-98; 91-37, eff. 7-1-99; 91-51,
31 eff. 6-30-99; 91-101, eff. 7-12-99; 91-541, eff. 8-13-99;
32 91-872, eff. 7-1-00.)

33 Section 30. The Retailers' Occupation Tax Act is amended

1 by changing Section 3 as follows:

2 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

8 1. The name of the seller;

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

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

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

24 5. Deductions allowed by law;

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

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

30 8. The amount of tax due;

31 9. The signature of the taxpayer; and

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

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

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

8 A retailer may accept a Manufacturer's Purchase Credit
9 certification from a purchaser in satisfaction of Use Tax as
10 provided in Section 3-85 of the Use Tax Act if the purchaser
11 provides the appropriate documentation as required by Section
12 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
13 certification, accepted by a retailer as provided in Section
14 3-85 of the Use Tax Act, may be used by that retailer to
15 satisfy Retailers' Occupation Tax liability in the amount
16 claimed in the certification, not to exceed 6.25% of the
17 receipts subject to tax from a qualifying purchase.

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 the business of selling tangible
29 personal property at retail in this State;
- 30 3. The total amount of taxable receipts received by
31 him during the preceding calendar month from sales of
32 tangible personal property by him during such preceding
33 calendar month, including receipts from charge and time
34 sales, but less all deductions allowed by law;

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

3 5. The amount of tax due; and

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

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

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

1 electronic funds transfer.

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

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

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

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

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

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

1 being due by January 20 of the following year.

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

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

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

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

24 In addition, with respect to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered
26 with an agency of this State, every retailer selling this
27 kind of tangible personal property shall file, with the
28 Department, upon a form to be prescribed and supplied by the
29 Department, a separate return for each such item of tangible
30 personal property which the retailer sells, except that if,
31 in the same transaction, (i) a retailer of aircraft,
32 watercraft, motor vehicles or trailers transfers more than
33 one aircraft, watercraft, motor vehicle or trailer to another
34 aircraft, watercraft, motor vehicle retailer or trailer

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

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

22 The transaction reporting return, in the case of motor
23 vehicles or trailers that are required to be registered with
24 an agency of this State, shall be the same document as the
25 Uniform Invoice referred to in Section 5-402 of The Illinois
26 Vehicle Code and must show the name and address of the
27 seller; the name and address of the purchaser; the amount of
28 the selling price including the amount allowed by the
29 retailer for traded-in property, if any; the amount allowed
30 by the retailer for the traded-in tangible personal property,
31 if any, to the extent to which Section 1 of this Act allows
32 an exemption for the value of traded-in property; the balance
33 payable after deducting such trade-in allowance from the
34 total selling price; the amount of tax due from the retailer

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

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

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

1 if the Department and such agency or State officer determine
2 that this procedure will expedite the processing of
3 applications for title or registration.

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

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

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

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

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

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

23 Where the seller is a limited liability company, the
24 return filed on behalf of the limited liability company shall
25 be signed by a manager, member, or properly accredited agent
26 of the limited liability company.

27 Except as provided in this Section, the retailer filing
28 the return under this Section shall, at the time of filing
29 such return, pay to the Department the amount of tax imposed
30 by this Act less a discount of 2.1% prior to January 1, 1990
31 and 1.75% on and after January 1, 1990, or \$5 per calendar
32 year, whichever is greater, which is allowed to reimburse the
33 retailer for the expenses incurred in keeping records,
34 preparing and filing returns, remitting the tax and supplying

1 data to the Department on request. Any prepayment made
2 pursuant to Section 2d of this Act shall be included in the
3 amount on which such 2.1% or 1.75% discount is computed. In
4 the case of retailers who report and pay the tax on a
5 transaction by transaction basis, as provided in this
6 Section, such discount shall be taken with each such tax
7 remittance instead of when such retailer files his periodic
8 return.

9 Before October 1, 2000, if the taxpayer's average monthly
10 tax liability to the Department under this Act, the Use Tax
11 Act, the Service Occupation Tax Act, and the Service Use Tax
12 Act, excluding any liability for prepaid sales tax to be
13 remitted in accordance with Section 2d of this Act, was
14 \$10,000 or more during the preceding 4 complete calendar
15 quarters, he shall file a return with the Department each
16 month by the 20th day of the month next following the month
17 during which such tax liability is incurred and shall make
18 payments to the Department on or before the 7th, 15th, 22nd
19 and last day of the month during which such liability is
20 incurred. On and after October 1, 2000, if the taxpayer's
21 average monthly tax liability to the Department under this
22 Act, the Use Tax Act, the Service Occupation Tax Act, and the
23 Service Use Tax Act, excluding any liability for prepaid
24 sales tax to be remitted in accordance with Section 2d of
25 this Act, was \$20,000 or more during the preceding 4 complete
26 calendar quarters, he shall file a return with the Department
27 each month by the 20th day of the month next following the
28 month during which such tax liability is incurred and shall
29 make payment to the Department on or before the 7th, 15th,
30 22nd and last day of the month during which such liability is
31 incurred. If the month during which such tax liability is
32 incurred began prior to January 1, 1985, each payment shall
33 be in an amount equal to 1/4 of the taxpayer's actual
34 liability for the month or an amount set by the Department

1 not to exceed 1/4 of the average monthly liability of the
2 taxpayer to the Department for the preceding 4 complete
3 calendar quarters (excluding the month of highest liability
4 and the month of lowest liability in such 4 quarter period).
5 If the month during which such tax liability is incurred
6 begins on or after January 1, 1985 and prior to January 1,
7 1987, each payment shall be in an amount equal to 22.5% of
8 the taxpayer's actual liability for the month or 27.5% 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, 1987 and prior to
12 January 1, 1988, each payment shall be in an amount equal to
13 22.5% of the taxpayer's actual liability for the month or
14 26.25% of the taxpayer's liability for the same calendar
15 month of the preceding year. If the month during which such
16 tax liability is incurred begins on or after January 1, 1988,
17 and prior to January 1, 1989, or begins on or after January
18 1, 1996, each payment shall be in an amount equal to 22.5% of
19 the taxpayer's actual liability for the month or 25% of the
20 taxpayer's liability for the same calendar month of the
21 preceding year. If the month during which such tax liability
22 is incurred begins on or after January 1, 1989, and prior to
23 January 1, 1996, each payment shall be in an amount equal to
24 22.5% of the taxpayer's actual liability for the month or 25%
25 of the taxpayer's liability for the same calendar month of
26 the preceding year or 100% of the taxpayer's actual liability
27 for the quarter monthly reporting period. The amount of such
28 quarter monthly payments shall be credited against the final
29 tax liability of the taxpayer's return for that month.
30 Before October 1, 2000, once applicable, the requirement of
31 the making of quarter monthly payments to the Department by
32 taxpayers having an average monthly tax liability of \$10,000
33 or more as determined in the manner provided above shall
34 continue until such taxpayer's average monthly liability to

1 the Department during the preceding 4 complete calendar
2 quarters (excluding the month of highest liability and the
3 month of lowest liability) is less than \$9,000, or until such
4 taxpayer's average monthly liability to the Department as
5 computed for each calendar quarter of the 4 preceding
6 complete calendar quarter period is less than \$10,000.
7 However, if a taxpayer can show the Department that a
8 substantial change in the taxpayer's business has occurred
9 which causes the taxpayer to anticipate that his average
10 monthly tax liability for the reasonably foreseeable future
11 will fall below the \$10,000 threshold stated above, then such
12 taxpayer may petition the Department for a change in such
13 taxpayer's reporting status. On and after October 1, 2000,
14 once applicable, the requirement of the making of quarter
15 monthly payments to the Department by taxpayers having an
16 average monthly tax liability of \$20,000 or more as
17 determined in the manner provided above shall continue until
18 such taxpayer's average monthly liability to the Department
19 during the preceding 4 complete calendar quarters (excluding
20 the month of highest liability and the month of lowest
21 liability) is less than \$19,000 or until such taxpayer's
22 average monthly liability to the Department as computed for
23 each calendar quarter of the 4 preceding complete calendar
24 quarter period is less than \$20,000. However, if a taxpayer
25 can show the Department that a substantial change in the
26 taxpayer's business has occurred which causes the taxpayer to
27 anticipate that his average monthly tax liability for the
28 reasonably foreseeable future will fall below the \$20,000
29 threshold stated above, then such taxpayer may petition the
30 Department for a change in such taxpayer's reporting status.
31 The 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 as a payment and the amount of such quarter monthly payment
4 actually and timely paid, except insofar as the taxpayer has
5 previously made payments for that month to the Department in
6 excess of the minimum payments previously due as provided in
7 this 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 Without regard to whether a taxpayer is required to make
12 quarter monthly payments as specified above, any taxpayer who
13 is required by Section 2d of this Act to collect and remit
14 prepaid taxes and has collected prepaid taxes which average
15 in excess of \$25,000 per month during the preceding 2
16 complete calendar quarters, shall file a return with the
17 Department as required by Section 2f and shall make payments
18 to the Department on or before the 7th, 15th, 22nd and last
19 day of the month during which such liability is incurred. If
20 the month during which such tax liability is incurred began
21 prior to the effective date of this amendatory Act of 1985,
22 each payment shall be in an amount not less than 22.5% of the
23 taxpayer's actual liability under Section 2d. If the month
24 during which such tax liability is incurred begins on or
25 after January 1, 1986, each payment shall be in an amount
26 equal to 22.5% of the taxpayer's actual liability for the
27 month or 27.5% of the taxpayer's liability for the same
28 calendar month of the preceding calendar year. If the month
29 during which such tax liability is incurred begins on or
30 after January 1, 1987, each payment shall be in an amount
31 equal to 22.5% of the taxpayer's actual liability for the
32 month or 26.25% of the taxpayer's liability for the same
33 calendar month of the preceding year. The amount of such
34 quarter monthly payments shall be credited against the final

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

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

1 difference.

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

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

17 Beginning January 1, 1990, each month the Department
18 shall pay into the County and Mass Transit District Fund, a
19 special fund in the State treasury which is hereby created,
20 4% of the net revenue realized for the preceding month from
21 the 6.25% general rate.

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

26 Beginning January 1, 1990, each month the Department
27 shall pay into the Local Government Tax Fund 16% of the net
28 revenue realized for the preceding month from the 6.25%
29 general rate on the selling price of tangible personal
30 property.

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

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

22	Fiscal Year	Annual Specified Amount
23	1986	\$54,800,000
24	1987	\$76,650,000
25	1988	\$80,480,000
26	1989	\$88,510,000
27	1990	\$115,330,000
28	1991	\$145,470,000
29	1992	\$182,730,000
30	1993	\$206,520,000;

31 and means the Certified Annual Debt Service Requirement (as
32 defined in Section 13 of the Build Illinois Bond Act) or the
33 Tax Act Amount, whichever is greater, for fiscal year 1994
34 and each fiscal year thereafter; and further provided, that

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

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

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

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

1	2001	80,000,000
2	2002	84,000,000
3	2003	89,000,000
4	2004	93,000,000
5	2005	97,000,000
6	2006	102,000,000
7	2007	108,000,000
8	2008	115,000,000
9	2009	120,000,000
10	2010	126,000,000
11	2011	132,000,000
12	2012	138,000,000
13	2013 and	145,000,000

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

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

34 Subject to payment of amounts into the Build Illinois

1 Fund and the McCormick Place Expansion Project Fund pursuant
2 to the preceding paragraphs or in any amendment thereto
3 hereafter enacted, each month the Department shall pay into
4 the Local Government Distributive Fund 0.4% of the net
5 revenue realized for the preceding month from the 5% general
6 rate or 0.4% of 80% of the net revenue realized for the
7 preceding month from the 6.25% general rate, as the case may
8 be, on the selling price of tangible personal property which
9 amount shall, subject to appropriation, be distributed as
10 provided in Section 2 of the State Revenue Sharing Act. No
11 payments or distributions pursuant to this paragraph shall be
12 made if the tax imposed by this Act on photoprocessing
13 products is declared unconstitutional, or if the proceeds
14 from such tax are unavailable for distribution because of
15 litigation.

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

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

31 The Department may, upon separate written notice to a
32 taxpayer, require the taxpayer to prepare and file with the
33 Department on a form prescribed by the Department within not
34 less than 60 days after receipt of the notice an annual

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

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

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

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

33 The chief executive officer, proprietor, owner or highest
34 ranking manager shall sign the annual return to certify the

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

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

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

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

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

30 Any person who promotes, organizes, provides retail
31 selling space for concessionaires or other types of sellers
32 at the Illinois State Fair, DuQuoin State Fair, county fairs,
33 local fairs, art shows, flea markets and similar exhibitions
34 or events, including any transient merchant as defined by

1 Section 2 of the Transient Merchant Act of 1987, is required
2 to file a report with the Department providing the name of
3 the merchant's business, the name of the person or persons
4 engaged in merchant's business, the permanent address and
5 Illinois Retailers Occupation Tax Registration Number of the
6 merchant, the dates and location of the event and other
7 reasonable information that the Department may require. The
8 report must be filed not later than the 20th day of the month
9 next following the month during which the event with retail
10 sales was held. Any person who fails to file a report
11 required by this Section commits a business offense and is
12 subject to a fine not to exceed \$250.

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

34 (Source: P.A. 90-491, eff. 1-1-99; 90-612, eff. 7-8-98;

1 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101, eff.
2 7-12-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00; 91-901,
3 eff. 1-1-01; revised 1-15-01.)

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

6 (35 ILCS 640/2-9)

7 Sec. 2-9. Return and payment of tax by delivering
8 supplier. Each delivering supplier who is required or
9 authorized to collect the tax imposed by this Law shall make
10 a return to the Department on or before the 15th day of each
11 month for the preceding calendar month stating the following:

12 (1) The delivering supplier's name.

13 (2) The address of the delivering supplier's
14 principal place of business and the address of the
15 principal place of business (if that is a different
16 address) from which the delivering supplier engaged in
17 the business of delivering electricity in this State.

18 (3) The total number of kilowatt-hours which the
19 supplier delivered to or for purchasers during the
20 preceding calendar month and upon the basis of which the
21 tax is imposed.

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

24 (5) An adjustment for uncollectible amounts of tax
25 in respect of prior period kilowatt-hour deliveries,
26 determined in accordance with rules and regulations
27 promulgated by the Department.

28 (5.5) The amount of credits to which the taxpayer
29 is entitled on account of purchases made under Section
30 8-403.1 of the Public Utilities Act.

31 (6) Such other information as the Department
32 reasonably may require.

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

4 If the average monthly tax liability to the Department of
5 the delivering supplier does not exceed \$2,500, the
6 Department may authorize the delivering supplier's returns to
7 be filed on a quarter-annual basis, with the return for
8 January, February and March of a given year being due by
9 April 30 of such year; with the return for April, May and
10 June of a given year being due by July 31 of such year; with
11 the return for July, August and September of a given year
12 being due by October 31 of such year; and with the return for
13 October, November and December of a given year being due by
14 January 31 of the following year.

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

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

23 Notwithstanding any other provision in this Law
24 concerning the time within which a delivering supplier may
25 file a return, any such delivering supplier who ceases to
26 engage in a kind of business which makes the person
27 responsible for filing returns under this Law shall file a
28 final return under this Law with the Department not more than
29 one month after discontinuing such business.

30 Each delivering supplier whose average monthly liability
31 to the Department under this Law was \$10,000 or more during
32 the preceding calendar year, excluding the month of highest
33 liability and the month of lowest liability in such calendar
34 year, and who is not operated by a unit of local government,

1 shall make estimated payments to the Department on or before
2 the 7th, 15th, 22nd and last day of the month during which
3 tax liability to the Department is incurred in an amount not
4 less than the lower of either 22.5% of such delivering
5 supplier's actual tax liability for the month or 25% of such
6 delivering supplier's actual tax liability for the same
7 calendar month of the preceding year. The amount of such
8 quarter-monthly payments shall be credited against the final
9 tax liability of such delivering supplier's return for that
10 month. An outstanding credit approved by the Department or a
11 credit memorandum issued by the Department arising from such
12 delivering supplier's overpayment of his or her final tax
13 liability for any month may be applied to reduce the amount
14 of any subsequent quarter-monthly payment or credited against
15 the final tax liability of such delivering supplier's return
16 for any subsequent month. If any quarter-monthly payment is
17 not paid at the time or in the amount required by this
18 Section, such delivering supplier shall be liable for penalty
19 and interest on the difference between the minimum amount due
20 as a payment and the amount of such payment actually and
21 timely paid, except insofar as such delivering supplier has
22 previously made payments for that month to the Department in
23 excess of the minimum payments previously due.

24 If the Director finds that the information required for
25 the making of an accurate return cannot reasonably be
26 compiled by such delivering supplier within 15 days after the
27 close of the calendar month for which a return is to be made,
28 the Director may grant an extension of time for the filing of
29 such return for a period not to exceed 31 calendar days. The
30 granting of such an extension may be conditioned upon the
31 deposit by such delivering supplier with the Department of an
32 amount of money not exceeding the amount estimated by the
33 Director to be due with the return so extended. All such
34 deposits shall be credited against such delivering supplier's

1 liabilities under this Law. If the deposit exceeds such
2 delivering supplier's present and probable future liabilities
3 under this Law, the Department shall issue to such delivering
4 supplier a credit memorandum, which may be assigned by such
5 delivering supplier to a similar person under this Law, in
6 accordance with reasonable rules and regulations to be
7 prescribed by the Department.

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

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

29 Each month the Department shall pay into the Public
30 Utility Fund in the State treasury an amount determined by
31 the Director to be equal to 3.0% of the funds received by the
32 Department pursuant to this Section. The remainder of all
33 moneys received by the Department under this Section shall be
34 paid into the General Revenue Fund in the State treasury.

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

2 (35 ILCS 640/2-11)

3 Sec. 2-11. Direct return and payment by self-assessing
4 purchaser. When electricity is used or consumed by a
5 self-assessing purchaser subject to the tax imposed by this
6 Law who did not pay the tax to a delivering supplier
7 maintaining a place of business within this State and
8 required or authorized to collect the tax, that
9 self-assessing purchaser shall, on or before the 15th day of
10 each month, make a return to the Department for the preceding
11 calendar month, stating all of the following:

12 (1) The self-assessing purchaser's name and
13 principal address.

14 (2) The aggregate purchase price paid by the
15 self-assessing purchaser for the distribution, supply,
16 furnishing, sale, transmission and delivery of such
17 electricity to or for the purchaser during the preceding
18 calendar month, including budget plan and other
19 purchaser-owned amounts applied during such month in
20 payment of charges includible in the purchase price, and
21 upon the basis of which the tax is imposed.

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

24 (4) Such other information as the Department
25 reasonably may require.

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

29 If the average monthly tax liability of the
30 self-assessing purchaser to the Department does not exceed
31 \$2,500, the Department may authorize the self-assessing
32 purchaser's returns to be filed on a quarter-annual basis,
33 with the return for January, February and March of a given

1 year being due by April 30 of such year; with the return for
2 April, May and June of a given year being due by July 31 of
3 such year; with the return for July, August, and September of
4 a given year being due by October 31 of such year; and with
5 the return for October, November and December of a given year
6 being due by January 31 of the following year.

7 If the average monthly tax liability of the
8 self-assessing purchaser to the Department does not exceed
9 \$1,000, the Department may authorize the self-assessing
10 purchaser's returns to be filed on an annual basis, with the
11 return for a given year being due by January 31 of the
12 following year.

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

16 Notwithstanding any other provision in this Law
17 concerning the time within which a self-assessing purchaser
18 may file a return, any such self-assessing purchaser who
19 ceases to be responsible for filing returns under this Law
20 shall file a final return under this Law with the Department
21 not more than one month thereafter.

22 Each self-assessing purchaser whose average monthly
23 liability to the Department pursuant to this Section was
24 \$10,000 or more during the preceding calendar year, excluding
25 the month of highest liability and the month of lowest
26 liability during such calendar year, and which is not
27 operated by a unit of local government, shall make estimated
28 payments to the Department on or before the 7th, 15th, 22nd
29 and last day of the month during which tax liability to the
30 Department is incurred in an amount not less than the lower
31 of either 22.5% of such self-assessing purchaser's actual tax
32 liability for the month or 25% of such self-assessing
33 purchaser's actual tax liability for the same calendar month
34 of the preceding year. The amount of such quarter-monthly

1 payments shall be credited against the final tax liability of
2 the self-assessing purchaser's return for that month. An
3 outstanding credit approved by the Department or a credit
4 memorandum issued by the Department arising from the
5 self-assessing purchaser's overpayment of the self-assessing
6 purchaser's final tax liability for any month may be applied
7 to reduce the amount of any subsequent quarter-monthly
8 payment or credited against the final tax liability of such
9 self-assessing purchaser's return for any subsequent month.
10 If any quarter-monthly payment is not paid at the time or in
11 the amount required by this Section, such person shall be
12 liable for penalty and interest on the difference between the
13 minimum amount due as a payment and the amount of such
14 payment actually and timely paid, except insofar as such
15 person has previously made payments for that month to the
16 Department in excess of the minimum payments previously due.

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

1 prescribed by the Department.

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

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

24 Each month the Department shall pay into the Public
25 Utility Fund in the State treasury an amount determined by
26 the Director to be equal to 3.0% of the funds received by the
27 Department pursuant to this Section. The remainder of all
28 moneys received by the Department under this Section shall be
29 paid into the General Revenue Fund in the State treasury.

30 (Source: P.A. 90-561, eff. 8-1-98; 91-357, eff. 7-29-99.)

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

1 (55 ILCS 5/3-5018) (from Ch. 34, par. 3-5018)

2 (Text of Section before amendment by P.A. 91-893)

3 Sec. 3-5018. Fees. The recorder elected as provided for
4 in this Division shall receive such fees as are or may be
5 provided for him by law, in case of provision therefor:
6 otherwise he shall receive the same fees as are or may be
7 provided in this Section, except when increased by county
8 ordinance pursuant to the provisions of this Section, to be
9 paid to the county clerk for his services in the office of
10 recorder for like services. No filing fee shall be charged
11 for providing informational copies of financing statements to
12 the recorder pursuant to subsection (8) of Section 9-403 of
13 the Uniform Commercial Code.

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

19 For recording deeds or other instruments wherein the
20 premises affected thereby are referred to by document number
21 and not by legal description a fee of \$1 in addition to that
22 hereinabove referred to for each document number therein
23 noted.

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

32 For recording maps or plats of additions or subdivisions
33 approved by the county or municipality (including the
34 spreading of the same of record in map case or other proper

1 books) or plats of condominiums \$50 for the first page, plus
2 \$1 for each additional page thereof except that in the case
3 of recording a single page, legal size 8 1/2 x 14, plat of
4 survey in which there are no more than two lots or parcels of
5 land, the fee shall be \$12. In each county where such maps
6 or plats are to be recorded, the recorder may require the
7 same to be accompanied by such number of exact, true and
8 legible copies thereof as the recorder deems necessary for
9 the efficient conduct and operation of his office.

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

14 Each certificate of such recorder of the recording of the
15 deed or other writing and of the date of recording the same
16 signed by such recorder, shall be sufficient evidence of the
17 recording thereof, and such certificate including the
18 indexing of record, shall be furnished upon the payment of
19 the fee for recording the instrument, and no additional fee
20 shall be allowed for the certificate or indexing.

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

26 (1) The document shall consist of one or more
27 individual sheets measuring 8.5 inches by 11 inches, not
28 permanently bound and not a continuous form. Graphic
29 displays accompanying a document to be recorded that
30 measure up to 11 inches by 17 inches shall be recorded
31 without charging an additional fee.

32 (2) The document shall be legibly printed in black
33 ink, by hand, type, or computer. Signatures and dates
34 may be in contrasting colors if they will reproduce

1 clearly.

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

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

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

14 A document that does not conform to these standards shall not
15 be recorded except upon payment of the additional fee
16 required under this paragraph. This paragraph, as amended by
17 this amendatory Act of 1995, applies only to documents dated
18 after the effective date of this amendatory Act of 1995.

19 The county board of any county may provide for an
20 additional charge of \$3 for filing every instrument, paper,
21 or notice for record, in order to defray the cost of
22 converting the county recorder's document storage system to
23 computers or micrographics.

24 A special fund shall be set up by the treasurer of the
25 county and such funds collected pursuant to Public Act
26 83-1321 shall be used solely for a document storage system to
27 provide the equipment, materials and necessary expenses
28 incurred to help defray the costs of implementing and
29 maintaining such a document records system.

30 The county board of any county that provides and
31 maintains a countywide map through a Geographic Information
32 System (GIS) may provide for an additional charge of \$3 for
33 filing every instrument, paper, or notice for record in order
34 to defray the cost of implementing or maintaining the

1 county's Geographic Information System. Of that amount, \$2
2 must be deposited into a special fund set up by the treasurer
3 of the county, and any moneys collected pursuant to this
4 amendatory Act of the 91st General Assembly and deposited
5 into that fund must be used solely for the equipment,
6 materials, and necessary expenses incurred in implementing
7 and maintaining a Geographic Information System. The
8 remaining \$1 must be deposited into the recorder's special
9 funds created under Section 3-5005.4. The recorder may, in
10 his or her discretion, use moneys in the funds created under
11 Section 3-5005.4 to defray the cost of implementing or
12 maintaining the county's Geographic Information System.

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

34 A statement of the costs of providing each service,

1 program and activity shall be prepared by the county board.
2 All supporting documents shall be public record and subject
3 to public examination and audit. All direct and indirect
4 costs, as defined in the United States Office of Management
5 and Budget Circular A-87, may be included in the
6 determination of the costs of each service, program and
7 activity.

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

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

11 Sec. 3-5018. Fees. The recorder elected as provided for
12 in this Division shall receive such fees as are or may be
13 provided for him by law, in case of provision therefor:
14 otherwise he shall receive the same fees as are or may be
15 provided in this Section, except when increased by county
16 ordinance pursuant to the provisions of this Section, to be
17 paid to the county clerk for his services in the office of
18 recorder for like services.

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

24 For recording deeds or other instruments wherein the
25 premises affected thereby are referred to by document number
26 and not by legal description a fee of \$1 in addition to that
27 hereinabove referred to for each document number therein
28 noted.

29 For recording assignments of mortgages, leases or liens
30 \$12 for the first 4 pages thereof, plus \$1 for each
31 additional page thereof. However, except for leases and
32 liens pertaining to oil, gas and other minerals, whenever a
33 mortgage, lease or lien assignment assigns more than one
34 mortgage, lease or lien document, a \$7 fee shall be charged

1 for the recording of each such mortgage, lease or lien
2 document after the first one.

3 For recording maps or plats of additions or subdivisions
4 approved by the county or municipality (including the
5 spreading of the same of record in map case or other proper
6 books) or plats of condominiums \$50 for the first page, plus
7 \$1 for each additional page thereof except that in the case
8 of recording a single page, legal size 8 1/2 x 14, plat of
9 survey in which there are no more than two lots or parcels of
10 land, the fee shall be \$12. In each county where such maps
11 or plats are to be recorded, the recorder may require the
12 same to be accompanied by such number of exact, true and
13 legible copies thereof as the recorder deems necessary for
14 the efficient conduct and operation of his office.

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

19 Each certificate of such recorder of the recording of the
20 deed or other writing and of the date of recording the same
21 signed by such recorder, shall be sufficient evidence of the
22 recording thereof, and such certificate including the
23 indexing of record, shall be furnished upon the payment of
24 the fee for recording the instrument, and no additional fee
25 shall be allowed for the certificate or indexing.

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

31 (1) The document shall consist of one or more
32 individual sheets measuring 8.5 inches by 11 inches, not
33 permanently bound and not a continuous form. Graphic
34 displays accompanying a document to be recorded that

1 measure up to 11 inches by 17 inches shall be recorded
2 without charging an additional fee.

3 (2) The document shall be legibly printed in black
4 ink, by hand, type, or computer. Signatures and dates
5 may be in contrasting colors if they will reproduce
6 clearly.

7 (3) The document shall be on white paper of not
8 less than 20-pound weight and shall have a clean margin
9 of at least one-half inch on the top, the bottom, and
10 each side. Margins may be used for non-essential
11 notations that will not affect the validity of the
12 document, including but not limited to form numbers, page
13 numbers, and customer notations.

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

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

19 A document that does not conform to these standards shall not
20 be recorded except upon payment of the additional fee
21 required under this paragraph. This paragraph, as amended by
22 this amendatory Act of 1995, applies only to documents dated
23 after the effective date of this amendatory Act of 1995.

24 The county board of any county may provide for an
25 additional charge of \$3 for filing every instrument, paper,
26 or notice for record, in order to defray the cost of
27 converting the county recorder's document storage system to
28 computers or micrographics.

29 A special fund shall be set up by the treasurer of the
30 county and such funds collected pursuant to Public Act
31 83-1321 shall be used solely for a document storage system to
32 provide the equipment, materials and necessary expenses
33 incurred to help defray the costs of implementing and
34 maintaining such a document records system.

1 The county board of any county that provides and
2 maintains a countywide map through a Geographic Information
3 System (GIS) may provide for an additional charge of \$3 for
4 filing every instrument, paper, or notice for record in order
5 to defray the cost of implementing or maintaining the
6 county's Geographic Information System. Of that amount, \$2
7 must be deposited into a special fund set up by the treasurer
8 of the county, and any moneys collected pursuant to this
9 amendatory Act of the 91st General Assembly and deposited
10 into that fund must be used solely for the equipment,
11 materials, and necessary expenses incurred in implementing
12 and maintaining a Geographic Information System. The
13 remaining \$1 must be deposited into the recorder's special
14 funds created under Section 3-5005.4. The recorder may, in
15 his or her discretion, use moneys in the funds created under
16 Section 3-5005.4 to defray the cost of implementing or
17 maintaining the county's Geographic Information System.

18 The foregoing fees allowed by this Section are the
19 maximum fees that may be collected from any officer, agency,
20 department or other instrumentality of the State. The county
21 board may, however, by ordinance, increase the fees allowed
22 by this Section and collect such increased fees from all
23 persons and entities other than officers, agencies,
24 departments and other instrumentalities of the State if the
25 increase is justified by an acceptable cost study showing
26 that the fees allowed by this Section are not sufficient to
27 cover the cost of providing the service. Regardless of any
28 other provision in this Section, the maximum fee that may be
29 collected from the Department of Revenue for filing or
30 indexing a lien, certificate of lien release or
31 subordination, or any other type of notice or other
32 documentation affecting or concerning a lien is \$5.
33 Regardless of any other provision in this Section, the
34 maximum fee that may be collected from the Department of

1 Revenue for indexing each additional name in excess of one
2 for any lien, certificate of lien release or subordination,
3 or any other type of notice or other documentation affecting
4 or concerning a lien is \$1.

5 A statement of the costs of providing each service,
6 program and activity shall be prepared by the county board.
7 All supporting documents shall be public record and subject
8 to public examination and audit. All direct and indirect
9 costs, as defined in the United States Office of Management
10 and Budget Circular A-87, may be included in the
11 determination of the costs of each service, program and
12 activity.

13 (Source: P.A. 90-300, eff. 1-1-98; 91-791, eff. 6-9-00;
14 91-886, eff. 1-1-01; 91-893, eff. 7-1-01; revised 9-7-00.)

15 (55 ILCS 5/3-9005) (from Ch. 34, par. 3-9005)

16 Sec. 3-9005. Powers and duties of State's attorney.

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

18 (1) To commence and prosecute all actions, suits,
19 indictments and prosecutions, civil and criminal, in the
20 circuit court for his county, in which the people of the
21 State or county may be concerned.

22 (2) To prosecute all forfeited bonds and
23 recognizances, and all actions and proceedings for the
24 recovery of debts, revenues, moneys, fines, penalties and
25 forfeitures accruing to the State or his county, or to
26 any school district or road district in his county; also,
27 to prosecute all suits in his county against railroad or
28 transportation companies, which may be prosecuted in the
29 name of the People of the State of Illinois.

30 (3) To commence and prosecute all actions and
31 proceedings brought by any county officer in his official
32 capacity.

33 (4) To defend all actions and proceedings brought

1 against his county, or against any county or State
2 officer, in his official capacity, within his county.

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

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

10 (7) To give his opinion, without fee or reward, to
11 any county officer in his county, upon any question or
12 law relating to any criminal or other matter, in which
13 the people or the county may be concerned.

14 (8) To assist the attorney general whenever it may
15 be necessary, and in cases of appeal from his county to
16 the Supreme Court, to which it is the duty of the
17 attorney general to attend, he shall furnish the attorney
18 general at least 10 days before such is due to be filed,
19 a manuscript of a proposed statement, brief and argument
20 to be printed and filed on behalf of the people, prepared
21 in accordance with the rules of the Supreme Court.
22 However, if such brief, argument or other document is due
23 to be filed by law or order of court within this 10 day
24 period, then the State's attorney shall furnish such as
25 soon as may be reasonable.

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

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

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

34 (12) To appear in all proceedings by collectors of

1 taxes against delinquent taxpayers for judgments to sell
2 real estate, and see that all the necessary preliminary
3 steps have been legally taken to make the judgment legal
4 and binding.

5 (b) The State's Attorney of each county shall have
6 authority to appoint one or more special investigators to
7 serve subpoenas, make return of process and conduct
8 investigations which assist the State's Attorney in the
9 performance of his duties. A special investigator shall not
10 carry firearms except with permission of the State's Attorney
11 and only while carrying appropriate identification indicating
12 his employment and in the performance of his assigned duties.

13 Subject to the qualifications set forth in this
14 subsection, special investigators shall be peace officers and
15 shall have all the powers possessed by investigators under
16 the State's Attorneys Appellate Prosecutor's Act.

17 No special investigator employed by the State's Attorney
18 shall have peace officer status or exercise police powers
19 unless he or she successfully completes the basic police
20 training course mandated and approved by the Illinois Law
21 Enforcement Training Standards Board or such board waives the
22 training requirement by reason of the special investigator's
23 prior law enforcement experience or training or both. Any
24 State's Attorney appointing a special investigator shall
25 consult with all affected local police agencies, to the
26 extent consistent with the public interest, if the special
27 investigator is assigned to areas within that agency's
28 jurisdiction.

29 Before a person is appointed as a special investigator,
30 his fingerprints shall be taken and transmitted to the
31 Department of State Police. The Department shall examine its
32 records and submit to the State's Attorney of the county in
33 which the investigator seeks appointment any conviction
34 information concerning the person on file with the

1 Department. No person shall be appointed as a special
2 investigator if he has been convicted of a felony or other
3 offense involving moral turpitude. A special investigator
4 shall be paid a salary and be reimbursed for actual expenses
5 incurred in performing his assigned duties. The county board
6 shall approve the salary and actual expenses and appropriate
7 the salary and expenses in the manner prescribed by law or
8 ordinance.

9 (c) The State's Attorney may request and receive from
10 employers, labor unions, telephone companies, and utility
11 companies location information concerning putative fathers
12 and noncustodial parents for the purpose of establishing a
13 child's paternity or establishing, enforcing, or modifying a
14 child support obligation. In this subsection, "location
15 information" means information about (i) the physical
16 whereabouts of a putative father or noncustodial parent, (ii)
17 the putative father or noncustodial parent's employer, or
18 (iii) the salary, wages, and other compensation paid and the
19 health insurance coverage provided to the putative father or
20 noncustodial parent by the employer of the putative father or
21 noncustodial parent or by a labor union of which the putative
22 father or noncustodial parent is a member.

23 (d) For each State fiscal year, the State's Attorney of
24 Cook County shall appear before the General Assembly and
25 request appropriations to be made from the Capital Litigation
26 Trust Fund to the State Treasurer for the purpose of
27 providing assistance in the prosecution of capital cases in
28 Cook County. The State's Attorney may appear before the
29 General Assembly at other times during the State's fiscal
30 year to request supplemental appropriations from the Trust
31 Fund to the State Treasurer.

32 (e) The State's Attorney shall have the authority to
33 enter into a written agreement with the Department of Revenue
34 for pursuit of civil liability under Section 17-1a of the

1 Criminal Code of 1961 against persons who have issued to the
2 Department checks or other orders in violation of the
3 provisions of paragraph (d) of subsection (B) of Section 17-1
4 of the Criminal Code of 1961, with the Department to retain
5 the amount owing upon the dishonored check or order along
6 with the dishonored check fee imposed under the Uniform
7 Penalty and Interest Act, with the balance of damages, fees,
8 and costs collected under Section 17-1a of the Criminal Code
9 of 1961 to be retained by the State's Attorney. The
10 agreement shall not affect the allocation of fines and costs
11 imposed in any criminal prosecution.

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

13 (55 ILCS 5/4-12002) (from Ch. 34, par. 4-12002)

14 Sec. 4-12002. Fees of recorder in third class counties.
15 The fees of the recorder in counties of the third class for
16 recording deeds or other instruments in writing and maps of
17 plats of additions, subdivisions or otherwise, and for
18 certifying copies of records, shall be paid in advance and
19 shall be as follows:

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

24 For recording deeds or other instruments wherein the
25 premises affected thereby are referred to by document number
26 and not by legal description the recorder shall charge a fee
27 of \$4 in addition to that hereinabove referred to for each
28 document number therein noted.

29 For recording deeds or other instruments wherein more
30 than one tract, parcel or lot is described and such
31 additional tract, or tracts, parcel or parcels, lot or lots
32 is or are described therein as falling in a separate or
33 different addition or subdivision the recorder shall charge

1 as an additional fee, to that herein provided, the sum of \$2
2 for each additional addition or subdivision referred to in
3 such deed or instrument.

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

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

12 For filing of each release of any chattel mortgage or
13 trust deed which has been filed but not recorded and for
14 indexing the same in the book to be kept for that purpose
15 \$10.

16 For processing the sworn or affirmed statement required
17 for filing a deed or assignment of a beneficial interest in a
18 land trust in accordance with Section 3-5020 of this Code,
19 \$2.

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

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

31 (2) The document shall be legibly printed in black
32 ink, by hand, type, or computer. Signatures and dates
33 may be in contrasting colors if they will reproduce
34 clearly.

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

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

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

13 A document that does not conform to these standards shall not
14 be recorded except upon payment of the additional fee
15 required under this paragraph. This paragraph, as amended by
16 this amendatory Act of 1995, applies only to documents dated
17 after the effective date of this amendatory Act of 1995.

18 The fee requirements of this Section apply to units of
19 local government and school districts.

20 Regardless of any other provision in this Section, the
21 maximum fee that may be collected from the Department of
22 Revenue for filing or indexing a lien, certificate of lien
23 release or subordination, or any other type of notice or
24 other documentation affecting or concerning a lien is \$5.
25 Regardless of any other provision in this Section, the
26 maximum fee that may be collected from the Department of
27 Revenue for indexing each additional name in excess of one
28 for any lien, certificate of lien release or subordination,
29 or any other type of notice or other documentation affecting
30 or concerning a lien is \$1.

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

32 Section 95. No acceleration or delay. Where this Act
33 makes changes in a statute that is represented in this Act by

1 text that is not yet or no longer in effect (for example, a
2 Section represented by multiple versions), the use of that
3 text does not accelerate or delay the taking effect of (i)
4 the changes made by this Act or (ii) provisions derived from
5 any other Public Act.

6 Section 99. Effective date. This Act takes effect on
7 January 1, 2002.

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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