

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 Use Tax Act is amended by changing
5 Section 9 as follows:

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

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

28 Where such tangible personal property is sold under a
29 conditional sales contract, or under any other form of sale
30 wherein the payment of the principal sum, or a part thereof,
31 is extended beyond the close of the period for which the

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

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

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

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

1 Department may require.

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

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

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

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

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

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

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

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

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

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

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

10 If any such payment provided for in this Section exceeds
11 the taxpayer's liabilities under this Act, the Retailers'
12 Occupation Tax Act, the Service Occupation Tax Act and the
13 Service Use Tax Act, as shown by an original monthly return,
14 the Department shall issue to the taxpayer a credit
15 memorandum no later than 30 days after the date of payment,
16 which memorandum may be submitted by the taxpayer to the
17 Department in payment of tax liability subsequently to be
18 remitted by the taxpayer to the Department or be assigned by
19 the taxpayer to a similar taxpayer under this Act, the
20 Retailers' Occupation Tax Act, the Service Occupation Tax Act
21 or the Service Use Tax Act, in accordance with reasonable
22 rules and regulations to be prescribed by the Department,
23 except that if such excess payment is shown on an original
24 monthly return and is made after December 31, 1986, no credit
25 memorandum shall be issued, unless requested by the taxpayer.
26 If no such request is made, the taxpayer may credit such
27 excess payment against tax liability subsequently to be
28 remitted by the taxpayer to the Department under this Act,
29 the Retailers' Occupation Tax Act, the Service Occupation Tax
30 Act or the Service Use Tax Act, in accordance with reasonable
31 rules and regulations prescribed by the Department. If the
32 Department subsequently determines that all or any part of
33 the credit taken was not actually due to the taxpayer, the
34 taxpayer's 2.1% or 1.75% vendor's discount shall be reduced

1 by 2.1% or 1.75% of the difference between the credit taken
2 and that actually due, and the taxpayer shall be liable for
3 penalties and interest on such difference.

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

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

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

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

31 In addition, with respect to motor vehicles, watercraft,
32 aircraft, and trailers that are required to be registered
33 with an agency of this State, every retailer selling this
34 kind of tangible personal property shall file, with the

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

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

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

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

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

1 the processing of applications for title or registration.

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

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

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

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

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

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

32 If experience indicates such action to be practicable,
33 the Department may prescribe and furnish a combination or
34 joint return which will enable retailers, who are required to

1 file returns hereunder and also under the Retailers'
2 Occupation Tax Act, to furnish all the return information
3 required by both Acts on the one form.

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

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

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

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

1 registered by an agency of this State's government.

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

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

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

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

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

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

| 24 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 25 | 1993 | \$0 |
| 26 | 1994 | 53,000,000 |
| 27 | 1995 | 58,000,000 |
| 28 | 1996 | 61,000,000 |
| 29 | 1997 | 64,000,000 |
| 30 | 1998 | 68,000,000 |
| 31 | 1999 | 71,000,000 |
| 32 | 2000 | 75,000,000 |
| 33 | 2001 | 80,000,000 |
| 34 | 2002 | 93,000,000 |

| | | |
|----|----------|-------------|
| 1 | 2003 | 99,000,000 |
| 2 | 2004 | 103,000,000 |
| 3 | 2005 | 108,000,000 |
| 4 | 2006 | 113,000,000 |
| 5 | 2007 | 119,000,000 |
| 6 | 2008 | 126,000,000 |
| 7 | 2009 | 132,000,000 |
| 8 | 2010 | 139,000,000 |
| 9 | 2011 | 146,000,000 |
| 10 | 2012 | 153,000,000 |
| 11 | 2013 | 161,000,000 |
| 12 | 2014 | 170,000,000 |
| 13 | 2015 | 179,000,000 |
| 14 | 2016 | 189,000,000 |
| 15 | 2017 | 199,000,000 |
| 16 | 2018 | 210,000,000 |
| 17 | 2019 | 221,000,000 |
| 18 | 2020 | 233,000,000 |
| 19 | 2021 | 246,000,000 |
| 20 | 2022 | 260,000,000 |
| 21 | 2023 and | 275,000,000 |

22 each fiscal year
23 thereafter that bonds
24 are outstanding under
25 Section 13.2 of the
26 Metropolitan Pier and
27 Exposition Authority
28 Act, but not after fiscal year 2042.

29 Beginning July 20, 1993 and in each month of each fiscal
30 year thereafter, one-eighth of the amount requested in the
31 certificate of the Chairman of the Metropolitan Pier and
32 Exposition Authority for that fiscal year, less the amount
33 deposited into the McCormick Place Expansion Project Fund by
34 the State Treasurer in the respective month under subsection

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

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

22 Subject to payment of amounts into the Build Illinois
23 Fund, and the McCormick Place Expansion Project Fund, and the
24 Local Government Distributive Fund pursuant to the preceding
25 paragraphs or in any amendments thereto hereafter enacted,
26 beginning July 1, 1993, the Department shall each month pay
27 into the Illinois Tax Increment Fund 0.27% of 80% 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 Subject to payment of amounts into the Build Illinois
32 Fund, and the McCormick Place Expansion Project Fund, and the
33 Local Government Distributive Fund pursuant to the preceding
34 paragraphs or in any amendments thereto hereafter enacted,

1 beginning with the receipt of the first report of taxes paid
2 by an eligible business and continuing for a 25-year period,
3 the Department shall each month pay into the Energy
4 Infrastructure Fund 80% of the net revenue realized from the
5 6.25% general rate on the selling price of Illinois-mined
6 coal that was sold to an eligible business. For purposes of
7 this paragraph, the term "eligible business" means a new
8 electric generating facility certified pursuant to Section
9 605-332 of the Department of Commerce and Community Affairs
10 Law of the Civil Administrative Code of Illinois.

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

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

1 written objection to the Department to this arrangement.
2 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
3 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
4 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
5 6-28-01; 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; 92-600,
6 eff. 6-28-02; 92-651, eff. 7-11-02.)

7 Section 10. The Service Use Tax Act is amended by
8 changing Section 9 as follows:

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

10 Sec. 9. Each serviceman required or authorized to
11 collect the tax herein imposed shall pay to the Department
12 the amount of such tax (except as otherwise provided) at the
13 time when he is required to file his return for the period
14 during which such tax was collected, less a discount of 2.1%
15 prior to January 1, 1990 and 1.75% on and after January 1,
16 1990, or \$5 per calendar year, whichever is greater, which is
17 allowed to reimburse the serviceman for expenses incurred in
18 collecting the tax, keeping records, preparing and filing
19 returns, remitting the tax and supplying data to the
20 Department on request. A serviceman need not remit that part
21 of any tax collected by him to the extent that he is required
22 to pay and does pay the tax imposed by the Service Occupation
23 Tax Act with respect to his sale of service involving the
24 incidental transfer by him of the same property.

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

32 The Department may require returns to be filed on a

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

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

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

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

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

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

24 Any taxpayer not required to make payments by electronic
25 funds transfer may make payments by electronic funds transfer
26 with the permission of the Department.

27 All taxpayers required to make payment by electronic
28 funds transfer and any taxpayers authorized to voluntarily
29 make payments by electronic funds transfer shall make those
30 payments in the manner authorized by the Department.

31 The Department shall adopt such rules as are necessary to
32 effectuate a program of electronic funds transfer and the
33 requirements of this Section.

34 If the serviceman is otherwise required to file a monthly

1 return and if the serviceman's average monthly tax liability
2 to the Department does not exceed \$200, the Department may
3 authorize his returns to be filed on a quarter annual basis,
4 with the return for January, February and March of a given
5 year being due by April 20 of such year; with the return for
6 April, May and June of a given year being due by July 20 of
7 such year; with the return for July, August and September of
8 a given year being due by October 20 of such year, and with
9 the return for October, November and December of a given year
10 being due by January 20 of the following year.

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

17 Such quarter annual and annual returns, as to form and
18 substance, shall be subject to the same requirements as
19 monthly returns.

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

27 Where a serviceman collects the tax with respect to the
28 selling price of property which he sells and the purchaser
29 thereafter returns such property and the serviceman refunds
30 the selling price thereof to the purchaser, such serviceman
31 shall also refund, to the purchaser, the tax so collected
32 from the purchaser. When filing his return for the period in
33 which he refunds such tax to the purchaser, the serviceman
34 may deduct the amount of the tax so refunded by him to the

1 purchaser from any other Service Use Tax, Service Occupation
2 Tax, retailers' occupation tax or use tax which such
3 serviceman may be required to pay or remit to the Department,
4 as shown by such return, provided that the amount of the tax
5 to be deducted shall previously have been remitted to the
6 Department by such serviceman. If the serviceman shall not
7 previously have remitted the amount of such tax to the
8 Department, he shall be entitled to no deduction hereunder
9 upon refunding such tax to the purchaser.

10 Any serviceman filing a return hereunder shall also
11 include the total tax upon the selling price of tangible
12 personal property purchased for use by him as an incident to
13 a sale of service, and such serviceman shall remit the amount
14 of such tax to the Department when filing such return.

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

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

27 Beginning January 1, 1990, each month the Department
28 shall pay into the State and Local Tax Reform Fund, a special
29 fund in the State Treasury, the net revenue realized for the
30 preceding month from the 1% tax on sales of food for human
31 consumption which is to be consumed off the premises where it
32 is sold (other than alcoholic beverages, soft drinks and food
33 which has been prepared for immediate consumption) and
34 prescription and nonprescription medicines, drugs, medical

1 appliances and insulin, urine testing materials, syringes and
2 needles used by diabetics.

3 Beginning January 1, 1990, each month the Department
4 shall pay into the State and Local Sales Tax Reform Fund 20%
5 of the net revenue realized for the preceding month from the
6 6.25% general rate on transfers of tangible personal
7 property, other than tangible personal property which is
8 purchased outside Illinois at retail from a retailer and
9 which is titled or registered by an agency of this State's
10 government.

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

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

1 provided, that if on the last business day of any month the
2 sum of (1) the Tax Act Amount required to be deposited into
3 the Build Illinois Bond Account in the Build Illinois Fund
4 during such month and (2) the amount transferred during such
5 month to the Build Illinois Fund from the State and Local
6 Sales Tax Reform Fund shall have been less than 1/12 of the
7 Annual Specified Amount, an amount equal to the difference
8 shall be immediately paid into the Build Illinois Fund from
9 other moneys received by the Department pursuant to the Tax
10 Acts; and, further provided, that in no event shall the
11 payments required under the preceding proviso result in
12 aggregate payments into the Build Illinois Fund pursuant to
13 this clause (b) for any fiscal year in excess of the greater
14 of (i) the Tax Act Amount or (ii) the Annual Specified Amount
15 for such fiscal year; and, further provided, that the amounts
16 payable into the Build Illinois Fund under this clause (b)
17 shall be payable only until such time as the aggregate amount
18 on deposit under each trust indenture securing Bonds issued
19 and outstanding pursuant to the Build Illinois Bond Act is
20 sufficient, taking into account any future investment income,
21 to fully provide, in accordance with such indenture, for the
22 defeasance of or the payment of the principal of, premium, if
23 any, and interest on the Bonds secured by such indenture and
24 on any Bonds expected to be issued thereafter and all fees
25 and costs payable with respect thereto, all as certified by
26 the 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 the
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 preceding sentence and shall reduce the amount
 7 otherwise payable for such fiscal year pursuant to clause (b)
 8 of the preceding sentence. The moneys received by the
 9 Department pursuant to this Act and required to be deposited
 10 into the Build Illinois Fund are subject to the pledge, claim
 11 and 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 the sums designated
 20 as "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 | 93,000,000 |
| 3 | 2003 | 99,000,000 |
| 4 | 2004 | 103,000,000 |
| 5 | 2005 | 108,000,000 |
| 6 | 2006 | 113,000,000 |
| 7 | 2007 | 119,000,000 |
| 8 | 2008 | 126,000,000 |
| 9 | 2009 | 132,000,000 |
| 10 | 2010 | 139,000,000 |
| 11 | 2011 | 146,000,000 |
| 12 | 2012 | 153,000,000 |
| 13 | 2013 | 161,000,000 |
| 14 | 2014 | 170,000,000 |
| 15 | 2015 | 179,000,000 |
| 16 | 2016 | 189,000,000 |
| 17 | 2017 | 199,000,000 |
| 18 | 2018 | 210,000,000 |
| 19 | 2019 | 221,000,000 |
| 20 | 2020 | 233,000,000 |
| 21 | 2021 | 246,000,000 |
| 22 | 2022 | 260,000,000 |
| 23 | 2023 and | 275,000,000 |

24 each fiscal year
25 thereafter that bonds
26 are outstanding under
27 Section 13.2 of the
28 Metropolitan Pier and
29 Exposition Authority Act,
30 but not after fiscal year 2042.

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

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

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

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

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

1 Local Government Distributive Fund pursuant to the preceding
2 paragraphs or in any amendments thereto hereafter enacted,
3 beginning with the receipt of the first report of taxes paid
4 by an eligible business and continuing for a 25-year period,
5 the Department shall each month pay into the Energy
6 Infrastructure Fund 80% of the net revenue realized from the
7 6.25% general rate on the selling price of Illinois-mined
8 coal that was sold to an eligible business. For purposes of
9 this paragraph, the term "eligible business" means a new
10 electric generating facility certified pursuant to Section
11 605-332 of the Department of Commerce and Community Affairs
12 Law of the Civil Administrative Code of Illinois.

13 All remaining moneys received by the Department pursuant
14 to this Act shall be paid into the General Revenue Fund of
15 the State Treasury.

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

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

28 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
29 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
30 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
31 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

32 Section 15. 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 | 93,000,000 |
| 5 | 2003 | 99,000,000 |
| 6 | 2004 | 103,000,000 |
| 7 | 2005 | 108,000,000 |
| 8 | 2006 | 113,000,000 |
| 9 | 2007 | 119,000,000 |
| 10 | 2008 | 126,000,000 |
| 11 | 2009 | 132,000,000 |
| 12 | 2010 | 139,000,000 |
| 13 | 2011 | 146,000,000 |
| 14 | 2012 | 153,000,000 |
| 15 | 2013 | 161,000,000 |
| 16 | 2014 | 170,000,000 |
| 17 | 2015 | 179,000,000 |
| 18 | 2016 | 189,000,000 |
| 19 | 2017 | 199,000,000 |
| 20 | 2018 | 210,000,000 |
| 21 | 2019 | 221,000,000 |
| 22 | 2020 | 233,000,000 |
| 23 | 2021 | 246,000,000 |
| 24 | 2022 | 260,000,000 |
| 25 | 2023 and | 275,000,000 |

26 each fiscal year
27 thereafter that bonds
28 are outstanding under
29 Section 13.2 of the
30 Metropolitan Pier and
31 Exposition Authority
32 Act, but not after fiscal year 2042.

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

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

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

26 Subject to payment of amounts into the Build Illinois
27 Fund, and 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 Subject to payment of amounts into the Build Illinois
2 Fund, and the McCormick Place Expansion Project Fund, and the
3 Local Government Distributive Fund pursuant to the preceding
4 paragraphs or in any amendments thereto hereafter enacted,
5 beginning with the receipt of the first report of taxes paid
6 by an eligible business and continuing for a 25-year period,
7 the Department shall each month pay into the Energy
8 Infrastructure Fund 80% of the net revenue realized from the
9 6.25% general rate on the selling price of Illinois-mined
10 coal that was sold to an eligible business. For purposes of
11 this paragraph, the term "eligible business" means a new
12 electric generating facility certified pursuant to Section
13 605-332 of the Department of Commerce and Community Affairs
14 Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

32 As soon as possible after the first day of each month,
33 upon certification of the Department of Revenue, the
34 Comptroller shall order transferred and the Treasurer shall

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

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

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

18 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
19 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
20 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
21 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

22 Section 20. The Retailers' Occupation Tax Act is amended
23 by changing Section 3 as follows:

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

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

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

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

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

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

14 5. Deductions allowed by law;

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

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

20 8. The amount of tax due;

21 9. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

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

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

34 All taxpayers required to make payment by electronic

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

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

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

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

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

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

34 Notwithstanding any other provision in this Act

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 January 1, 1988, each payment shall be in an amount equal to
2 22.5% of the taxpayer's actual liability for the month or
3 26.25% of the taxpayer's liability for the same calendar
4 month of the preceding year. If the month during which such
5 tax liability is incurred begins on or after January 1, 1988,
6 and prior to January 1, 1989, or begins on or after January
7 1, 1996, each payment shall be in an amount equal to 22.5% of
8 the taxpayer's actual liability for the month or 25% of the
9 taxpayer's liability for the same calendar month of the
10 preceding year. If the month during which such tax liability
11 is incurred begins on or after January 1, 1989, and prior to
12 January 1, 1996, each payment shall be in an amount equal to
13 22.5% of the taxpayer's actual liability for the month or 25%
14 of the taxpayer's liability for the same calendar month of
15 the preceding year or 100% of the taxpayer's actual liability
16 for the quarter monthly reporting period. The amount of such
17 quarter monthly payments shall be credited against the final
18 tax liability of the taxpayer's return for that month.
19 Before October 1, 2000, once applicable, the requirement of
20 the making of quarter monthly payments to the Department by
21 taxpayers having an average monthly tax liability of \$10,000
22 or more as determined in the manner provided above shall
23 continue until such taxpayer's average monthly liability to
24 the Department during the preceding 4 complete calendar
25 quarters (excluding the month of highest liability and the
26 month of lowest liability) is less than \$9,000, or until such
27 taxpayer's average monthly liability to the Department as
28 computed for each calendar quarter of the 4 preceding
29 complete calendar quarter period is less than \$10,000.
30 However, if a taxpayer can show the Department that a
31 substantial change in the taxpayer's business has occurred
32 which causes the taxpayer to anticipate that his average
33 monthly tax liability for the reasonably foreseeable future
34 will fall below the \$10,000 threshold stated above, then such

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

34 The provisions of this paragraph apply before October 1,

1 2001. Without regard to whether a taxpayer is required to
2 make quarter monthly payments as specified above, any
3 taxpayer who is required by Section 2d of this Act to collect
4 and remit prepaid taxes and has collected prepaid taxes which
5 average in excess of \$25,000 per month during the preceding 2
6 complete calendar quarters, shall file a return with the
7 Department as required by Section 2f and shall make payments
8 to the Department on or before the 7th, 15th, 22nd and last
9 day of the month during which such liability is incurred. If
10 the month during which such tax liability is incurred began
11 prior to the effective date of this amendatory Act of 1985,
12 each payment shall be in an amount not less than 22.5% of the
13 taxpayer's actual liability under Section 2d. If the month
14 during which such tax liability is incurred begins on or
15 after January 1, 1986, each payment shall be in an amount
16 equal to 22.5% of the taxpayer's actual liability for the
17 month or 27.5% of the taxpayer's liability for the same
18 calendar month of the preceding calendar year. If the month
19 during which such tax liability is incurred begins on or
20 after January 1, 1987, each payment shall be in an amount
21 equal to 22.5% of the taxpayer's actual liability for the
22 month or 26.25% of the taxpayer's liability for the same
23 calendar month of the preceding year. The amount of such
24 quarter monthly payments shall be credited against the final
25 tax liability of the taxpayer's return for that month filed
26 under this Section or Section 2f, as the case may be. Once
27 applicable, the requirement of the making of quarter monthly
28 payments to the Department pursuant to this paragraph shall
29 continue until such taxpayer's average monthly prepaid tax
30 collections during the preceding 2 complete calendar quarters
31 is \$25,000 or less. If any such quarter monthly payment is
32 not paid at the time or in the amount required, the taxpayer
33 shall be liable for penalties and interest on such
34 difference, except insofar as the taxpayer has previously

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

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

34 If any payment provided for in this Section exceeds the

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

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

28 Beginning January 1, 1990, each month the Department
29 shall pay into the Local Government Tax Fund, a special fund
30 in the State treasury which is hereby created, the net
31 revenue realized for the preceding month from the 1% tax on
32 sales of food for human consumption which is to be consumed
33 off the premises where it is sold (other than alcoholic
34 beverages, soft drinks and food which has been prepared for

1 immediate consumption) and prescription and nonprescription
2 medicines, drugs, medical appliances and insulin, urine
3 testing materials, syringes and needles used by diabetics.

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

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

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

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

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into
24 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
25 and on and after July 1, 1989, 3.8% thereof shall be paid
26 into the Build Illinois Fund; provided, however, that if in
27 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
28 as the case may be, of the moneys received by the Department
29 and required to be paid into the Build Illinois Fund pursuant
30 to this Act, Section 9 of the Use Tax Act, Section 9 of the
31 Service Use Tax Act, and Section 9 of the Service Occupation
32 Tax Act, such Acts being hereinafter called the "Tax Acts"
33 and such aggregate of 2.2% or 3.8%, as the case may be, of
34 moneys being hereinafter called the "Tax Act Amount", and (2)

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

| | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 10 | 1986 | \$54,800,000 |
| 11 | 1987 | \$76,650,000 |
| 12 | 1988 | \$80,480,000 |
| 13 | 1989 | \$88,510,000 |
| 14 | 1990 | \$115,330,000 |
| 15 | 1991 | \$145,470,000 |
| 16 | 1992 | \$182,730,000 |
| 17 | 1993 | \$206,520,000; |

18 and means the Certified Annual Debt Service Requirement (as
 19 defined in Section 13 of the Build Illinois Bond Act) or the
 20 Tax Act Amount, whichever is greater, for fiscal year 1994
 21 and each fiscal year thereafter; and further provided, that
 22 if on the last business day of any month the sum of (1) the
 23 Tax Act Amount required to be deposited into the Build
 24 Illinois Bond Account in the Build Illinois Fund during such
 25 month and (2) the amount transferred to the Build Illinois
 26 Fund from the State and Local Sales Tax Reform Fund shall
 27 have been less than 1/12 of the Annual Specified Amount, an
 28 amount equal to the difference shall be immediately paid into
 29 the Build Illinois Fund from other moneys received by the
 30 Department pursuant to the Tax Acts; and, further provided,
 31 that in no event shall the payments required under the
 32 preceding proviso result in aggregate payments into the Build
 33 Illinois Fund pursuant to this clause (b) for any fiscal year
 34 in excess of the greater of (i) the Tax Act Amount or (ii)

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

34 Subject to payment of amounts into the Build Illinois

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

| 13 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 14 | 1993 | \$0 |
| 15 | 1994 | 53,000,000 |
| 16 | 1995 | 58,000,000 |
| 17 | 1996 | 61,000,000 |
| 18 | 1997 | 64,000,000 |
| 19 | 1998 | 68,000,000 |
| 20 | 1999 | 71,000,000 |
| 21 | 2000 | 75,000,000 |
| 22 | 2001 | 80,000,000 |
| 23 | 2002 | 93,000,000 |
| 24 | 2003 | 99,000,000 |
| 25 | 2004 | 103,000,000 |
| 26 | 2005 | 108,000,000 |
| 27 | 2006 | 113,000,000 |
| 28 | 2007 | 119,000,000 |
| 29 | 2008 | 126,000,000 |
| 30 | 2009 | 132,000,000 |
| 31 | 2010 | 139,000,000 |
| 32 | 2011 | 146,000,000 |
| 33 | 2012 | 153,000,000 |
| 34 | 2013 | 161,000,000 |

| | | |
|----|----------|-------------|
| 1 | 2014 | 170,000,000 |
| 2 | 2015 | 179,000,000 |
| 3 | 2016 | 189,000,000 |
| 4 | 2017 | 199,000,000 |
| 5 | 2018 | 210,000,000 |
| 6 | 2019 | 221,000,000 |
| 7 | 2020 | 233,000,000 |
| 8 | 2021 | 246,000,000 |
| 9 | 2022 | 260,000,000 |
| 10 | 2023 and | 275,000,000 |

11 each fiscal year
 12 thereafter that bonds
 13 are outstanding under
 14 Section 13.2 of the
 15 Metropolitan Pier and
 16 Exposition Authority
 17 Act, but not after fiscal year 2042.

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

31 Subject to payment of amounts into the Build Illinois
 32 Fund and the McCormick Place Expansion Project Fund under the
 33 preceding paragraphs, each month the Department shall pay
 34 into the Local Government Distributive Fund 0.4% of the net

1 revenue realized for the preceding month from the 5% general
2 rate or 0.4% of 80% of the net revenue realized for the
3 preceding month from the 6.25% general rate, as the case may
4 be, on the selling price of tangible personal property. That
5 amount shall, subject to appropriation, be distributed as
6 provided in Section 2 of the State Revenue Sharing Act. No
7 payments or distributions under this paragraph shall be made
8 if the tax imposed by this Act on photoprocessing products is
9 declared unconstitutional or if the proceeds from that tax
10 are unavailable for distribution because of litigation.

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

20 Subject to payment of amounts into the Build Illinois
21 Fund, and the McCormick Place Expansion Project Fund, and the
22 Local Government Distributive Fund pursuant to the preceding
23 paragraphs or in any amendments thereto hereafter enacted,
24 beginning with the receipt of the first report of taxes paid
25 by an eligible business and continuing for a 25-year period,
26 the Department shall each month pay into the Energy
27 Infrastructure Fund 80% of the net revenue realized from the
28 6.25% general rate on the selling price of Illinois-mined
29 coal that was sold to an eligible business. For purposes of
30 this paragraph, the term "eligible business" means a new
31 electric generating facility certified pursuant to Section
32 605-332 of the Department of Commerce and Community Affairs
33 Law of the Civil Administrative Code of Illinois.

34 Of the remainder of the moneys received by the Department

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

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

29 If the annual information return required by this Section
30 is not filed when and as required, the taxpayer shall be
31 liable as follows:

32 (i) Until January 1, 1994, the taxpayer shall be
33 liable for a penalty equal to 1/6 of 1% of the tax due
34 from such taxpayer under this Act during the period to be

1 covered by the annual return for each month or fraction
2 of a month until such return is filed as required, the
3 penalty to be assessed and collected in the same manner
4 as any other penalty provided for in this Act.

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

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

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

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

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

32 For greater simplicity of administration, manufacturers,
33 importers and wholesalers whose products are sold at retail
34 in Illinois by numerous retailers, and who wish to do so, may

1 assume the responsibility for accounting and paying to the
2 Department all tax accruing under this Act with respect to
3 such sales, if the retailers who are affected do not make
4 written objection to the Department to this arrangement.

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

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

1 engaging in the business of selling tangible personal
2 property at retail at the exhibition or event, or other
3 evidence of a significant risk of loss of revenue to the
4 State. The Department shall notify concessionaires and other
5 sellers affected by the imposition of this requirement. In
6 the absence of notification by the Department, the
7 concessionaires and other sellers shall file their returns as
8 otherwise required in this Section.

9 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
10 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
11 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
12 6-28-01; 92-208, eff. 8-2-01; 92-484, eff. 8-23-01; 92-492,
13 eff. 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

14 Section 99. Effective date. This Act takes effect on
15 July 1, 2003.