

AN ACT concerning State government.

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

ARTICLE 1.

Section 1-5. The Children and Family Services Act is amended by changing Section 34.10 as follows:

(20 ILCS 505/34.10) (from Ch. 23, par. 5034.10)

Sec. 34.10. Home child care demonstration project; conversion and renovation grants; Department of Human Services.

(a) The legislature finds that the demand for quality child care far outweighs the number of safe, quality spaces for our children. The purpose of this Section is to increase the number of child care providers by:

(1) developing a demonstration project to train individuals to become home child care providers who are able to establish and operate their own child care facility; and

(2) providing grants to convert and renovate existing facilities.

(b) The Department of Human Services may from appropriations from the Child Care Development Block Grant

establish a demonstration project to train individuals to become home child care providers who are able to establish and operate their own home-based child care facilities. The Department of Human Services is authorized to use funds for this purpose from the child care and development funds deposited into the DHS Special Purposes Trust Fund as described in Section 12-10 of the Illinois Public Aid Code or deposited into the Employment and Training Fund as described in Section 12-10.3 of the Illinois Public Aid Code ~~and, until October 1, 1998, the Child Care and Development Fund created by the 87th General Assembly.~~ As an economic development program, the project's focus is to foster individual self-sufficiency through an entrepreneurial approach by the creation of new jobs and opening of new small home-based child care businesses. The demonstration project shall involve coordination among State and county governments and the private sector, including but not limited to: the community college system, the Departments of Labor and Commerce and Economic Opportunity, the State Board of Education, large and small private businesses, nonprofit programs, unions, and child care providers in the State.

The Department shall submit:

- (1) a progress report on the demonstration project to the legislature by one year after January 1, 1992 (the effective date of Public Act 87-332) ~~this amendatory Act of 1991;~~ and

(2) a final evaluation report on the demonstration project, including findings and recommendations, to the legislature by one year after the due date of the progress report.

(c) The Department of Human Services may from appropriations from the Child Care Development Block Grant provide grants to family child care providers and center based programs to convert and renovate existing facilities, to the extent permitted by federal law, so additional family child care homes and child care centers can be located in such facilities.

(1) Applications for grants shall be made to the Department and shall contain information as the Department shall require by rule. Every applicant shall provide assurance to the Department that:

(A) the facility to be renovated or improved shall be used as family child care home or child care center for a continuous period of at least 5 years;

(B) any family child care home or child care center program located in a renovated or improved facility shall be licensed by the Department;

(C) the program shall comply with applicable federal and State laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, or sex;

(D) the grant shall not be used for purposes of

entertainment or perquisites;

(E) the applicant shall comply with any other requirement the Department may prescribe to ensure adherence to applicable federal, State, and county laws;

(F) all renovations and improvements undertaken with funds received under this Section shall comply with all applicable State and county statutes and ordinances including applicable building codes and structural requirements of the Department; and

(G) the applicant shall indemnify and save harmless the State and its officers, agents, and employees from and against any and all claims arising out of or resulting from the renovation and improvements made with funds provided by this Section, and, upon request of the Department, the applicant shall procure sufficient insurance to provide that indemnification.

(2) To receive a grant under this Section to convert an existing facility into a family child care home or child care center facility, the applicant shall:

(A) agree to make available to the Department of Human Services all records it may have relating to the operation of any family child care home and child care center facility, and to allow State agencies to monitor its compliance with the purpose of this

Section;

(B) agree that, if the facility is to be altered or improved, or is to be used by other groups, moneys appropriated by this Section shall be used for renovating or improving the facility only to the proportionate extent that the floor space will be used by the child care program; and

(C) establish, to the satisfaction of the Department that sufficient funds are available for the effective use of the facility for the purpose for which it is being renovated or improved.

(3) In selecting applicants for funding, the Department shall make every effort to ensure that family child care home or child care center facilities are equitably distributed throughout the State according to demographic need. The Department shall give priority consideration to rural/Downstate areas of the State that are currently experiencing a shortage of child care services.

(4) In considering applications for grants to renovate or improve an existing facility used for the operations of a family child care home or child care center, the Department shall give preference to applications to renovate facilities most in need of repair to address safety and habitability concerns. No grant shall be disbursed unless an agreement is entered into between the

applicant and the State, by and through the Department. The agreement shall include the assurances and conditions required by this Section and any other terms which the Department may require.

(Source: P.A. 99-933, eff. 1-27-17.)

(20 ILCS 505/5b rep.)

Section 1-10. The Children and Family Services Act is amended by repealing Section 5b.

Section 1-15. The Department of Natural Resources Act is amended by changing Section 1-15 as follows:

(20 ILCS 801/1-15)

Sec. 1-15. General powers and duties.

(a) It shall be the duty of the Department to investigate practical problems, implement studies, conduct research and provide assistance, information and data relating to the technology and administration of the natural history, entomology, zoology, and botany of this State; the geology and natural resources of this State; the water and atmospheric resources of this State; and the archeological and cultural history of this State.

(b) The Department (i) shall obtain, store, and process relevant data; recommend technological, administrative, and legislative changes and developments; cooperate with other

federal, state, and local governmental research agencies, facilities, or institutes in the selection of projects for study; cooperate with the Board of Higher Education and with the public and private colleges and universities in this State in developing relevant interdisciplinary approaches to problems; and evaluate curricula at all levels of education and provide assistance to instructors and (ii) may sponsor an annual conference of leaders in government, industry, health, and education to evaluate the state of this State's environment and natural resources.

(c) The Director, in accordance with the Personnel Code, shall employ such personnel, provide such facilities, and contract for such outside services as may be necessary to carry out the purposes of the Department. Maximum use shall be made of existing federal and state agencies, facilities, and personnel in conducting research under this Act.

(c-5) The Department may use the services of, and enter into necessary agreements with, outside entities for the purpose of evaluating grant applications and for the purpose of administering or monitoring compliance with grant agreements. Contracts under this subsection shall not exceed 2 years in length.

(d) In addition to its other powers, the Department has the following powers:

(1) To obtain, store, process, and provide data and information related to the powers and duties of the

Department under this Act. This subdivision (d)(1) does not give authority to the Department to require reports from nongovernmental sources or entities.

(2) To cooperate with and support the Illinois Science and Technology Advisory Committee and the Illinois Coalition for the purpose of facilitating the effective operations and activities of such entities. Support may include, but need not be limited to, providing space for the operations of the Committee and the Illinois Coalition.

(e) The Department is authorized to make grants to local not-for-profit organizations for the purposes of development, maintenance and study of wetland areas.

(f) The Department has the authority to accept, receive and administer on behalf of the State any gifts, bequests, donations, income from property rental and endowments. Any such funds received by the Department shall be deposited into the DNR Special Projects ~~Natural Resources~~ Fund, a trust ~~special fund which is hereby created~~ in the State treasury, and used for the purposes of this Act or, when appropriate, for such purposes and under such restrictions, terms and conditions as are predetermined by the donor or grantor of such funds or property. Any accrued interest from money deposited into the DNR Special Projects ~~Natural Resources~~ Fund shall be reinvested into the Fund and used in the same manner as the principal. The Director shall maintain records which

account for and assure that restricted funds or property are disbursed or used pursuant to the restrictions, terms or conditions of the donor.

(g) The Department shall recognize, preserve, and promote our special heritage of recreational hunting and trapping by providing opportunities to hunt and trap in accordance with the Wildlife Code.

(h) Within 5 years after the effective date of this amendatory Act of the 102nd General Assembly, the Department shall fly a United States Flag, an Illinois flag, and a POW/MIA flag at all State parks. Donations may be made by groups and individuals to the DNR ~~Department's~~ Special Projects Fund for costs related to the implementation of this subsection.

(Source: P.A. 102-388, eff. 1-1-22; 102-699, eff. 4-19-22.)

Section 1-20. The Department of Professional Regulation Law of the Civil Administrative Code of Illinois is amended by changing Section 2105-300 as follows:

(20 ILCS 2105/2105-300) (was 20 ILCS 2105/61e)

Sec. 2105-300. Professions Indirect Cost Fund; allocations; analyses.

(a) Appropriations for the direct and allocable indirect costs of licensing and regulating each regulated profession, trade, occupation, or industry are intended to be payable from the fees and fines that are assessed and collected from that

profession, trade, occupation, or industry, to the extent that those fees and fines are sufficient. In any fiscal year in which the fees and fines generated by a specific profession, trade, occupation, or industry are insufficient to finance the necessary direct and allocable indirect costs of licensing and regulating that profession, trade, occupation, or industry, the remainder of those costs shall be financed from appropriations payable from revenue sources other than fees and fines. The direct and allocable indirect costs of the Department identified in its cost allocation plans that are not attributable to the licensing and regulation of a specific profession, trade, or occupation, or industry or group of professions, trades, occupations, or industries shall be financed from appropriations from revenue sources other than fees and fines.

(b) The Professions Indirect Cost Fund is hereby created as a special fund in the State Treasury. ~~The Except as provided in subsection (c), the~~ Fund may receive transfers of moneys authorized by the Department from the cash balances in special funds that receive revenues from the fees and fines associated with the licensing of regulated professions, trades, occupations, and industries by the Department. Moneys in the Fund shall be invested and earnings on the investments shall be retained in the Fund. Subject to appropriation, the Department shall use moneys in the Fund to pay the ordinary and necessary allocable indirect expenses associated with each of

the regulated professions, trades, occupations, and industries.

(c) Before the beginning of each fiscal year, the Department shall prepare a cost allocation analysis to be used in establishing the necessary appropriation levels for each cost purpose and revenue source. At the conclusion of each fiscal year, the Department shall prepare a cost allocation analysis reflecting the extent of the variation between how the costs were actually financed in that year and the planned cost allocation for that year. Variations between the planned and actual cost allocations for the prior fiscal year shall be adjusted into the Department's planned cost allocation for the next fiscal year.

Each cost allocation analysis shall separately identify the direct and allocable indirect costs of each regulated profession, trade, occupation, or industry and the costs of the Department's general public health and safety purposes. The analyses shall determine whether the direct and allocable indirect costs of each regulated profession, trade, occupation, or industry and the costs of the Department's general public health and safety purposes are sufficiently financed from their respective funding sources. The Department shall prepare the cost allocation analyses in consultation with the respective regulated professions, trades, occupations, and industries and shall make copies of the analyses available to them in a timely fashion.

(d) The ~~Except as provided in subsection (c),~~ the Department may direct the State Comptroller and Treasurer to transfer moneys from the special funds that receive fees and fines associated with regulated professions, trades, occupations, and industries into the Professions Indirect Cost Fund in accordance with the Department's cost allocation analysis plan for the applicable fiscal year. For a given fiscal year, the Department shall not direct the transfer of moneys under this subsection from a special fund associated with a specific regulated profession, trade, occupation, or industry (or group of professions, trades, occupations, or industries) in an amount exceeding the allocable indirect costs associated with that profession, trade, occupation, or industry (or group of professions, trades, occupations, or industries) as provided in the cost allocation analysis for that fiscal year and adjusted for allocation variations from the prior fiscal year. No direct costs identified in the cost allocation plan shall be used as a basis for transfers into the Professions Indirect Cost Fund or for expenditures from the Fund.

(e) (Blank). ~~No transfer may be made to the Professions Indirect Cost Fund under this Section from the Public Pension Regulation Fund.~~

(Source: P.A. 99-227, eff. 8-3-15.)

Section 1-25. The Department of Public Health Powers and

Duties Law of the Civil Administrative Code of Illinois is amended by changing Section 2310-130 as follows:

(20 ILCS 2310/2310-130) (was 20 ILCS 2310/55.82)

Sec. 2310-130. Medicare or Medicaid certification fee ~~Health Care Facility and Program Survey Fund~~. To establish and charge a fee to any facility or program applying to be certified to participate in the Medicare program under Title XVIII of the federal Social Security Act or in the Medicaid program under Title XIX of the federal Social Security Act to cover the costs associated with the application, inspection, and survey of the facility or program and processing of the application. The Department shall establish the fee by rule, and the fee shall be based only on those application, inspection, and survey and processing costs not reimbursed to the State by the federal government. The fee shall be paid by the facility or program before the application is processed.

The fees received by the Department under this Section shall be deposited into the Long Term Care Monitor/Receiver ~~Health Care Facility and Program Survey Fund, which is hereby created as a special fund in the State treasury~~. Moneys in the Fund shall be appropriated to the Department and may be used for any costs incurred by the Department, including personnel costs, in the processing of applications for Medicare or Medicaid certification.

Beginning July 1, 2011, the Department shall employ a

minimum of one surveyor for every 500 licensed long term care beds. Beginning July 1, 2012, the Department shall employ a minimum of one surveyor for every 400 licensed long term care beds. Beginning July 1, 2013, the Department shall employ a minimum of one surveyor for every 300 licensed long term care beds.

The Department shall establish a surveyor development unit funded from money deposited in the Long Term Care Monitor/Receiver Fund.

(Source: P.A. 96-1372, eff. 7-29-10; 97-489, eff. 1-1-12.)

Section 1-30. The Illinois State Police Law of the Civil Administrative Code of Illinois is amended by changing Section 2605-595 as follows:

(20 ILCS 2605/2605-595)

Sec. 2605-595. State Police Firearm Services Fund.

(a) There is created in the State treasury a special fund known as the State Police Firearm Services Fund. The Fund shall receive revenue under the Firearm Concealed Carry Act, the Firearm Dealer License Certification Act, and Section 5 of the Firearm Owners Identification Card Act. The Fund may also receive revenue from grants, pass-through grants, donations, appropriations, and any other legal source.

(a-5) (Blank). ~~Notwithstanding any other provision of law to the contrary, and in addition to any other transfers that~~

~~may be provided by law, on the effective date of this amendatory Act of the 102nd General Assembly, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Firearm Dealer License Certification Fund into the State Police Firearm Services Fund. Upon completion of the transfer, the Firearm Dealer License Certification Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the State Police Firearm Services Fund.~~

(b) The Illinois State Police may use moneys in the Fund to finance any of its lawful purposes, mandates, functions, and duties under the Firearm Owners Identification Card Act, the Firearm Dealer License Certification Act, and the Firearm Concealed Carry Act, including the cost of sending notices of expiration of Firearm Owner's Identification Cards, concealed carry licenses, the prompt and efficient processing of applications under the Firearm Owners Identification Card Act and the Firearm Concealed Carry Act, the improved efficiency and reporting of the LEADS and federal NICS law enforcement data systems, and support for investigations required under these Acts and law. Any surplus funds beyond what is needed to comply with the aforementioned purposes shall be used by the Illinois State Police to improve the Law Enforcement Agencies Data System (LEADS) and criminal history background check system.

(c) Investment income that is attributable to the investment of moneys in the Fund shall be retained in the Fund for the uses specified in this Section.

(Source: P.A. 102-505, eff. 8-20-21; 102-538, eff. 8-20-21.)

(20 ILCS 4005/8.5 rep.)

Section 1-35. The Illinois Vehicle Hijacking and Motor Vehicle Theft Prevention and Insurance Verification Act is amended by repealing Section 8.5.

Section 1-40. The State Finance Act is amended by changing Sections 6p-1, 6p-8, 6z-82, and 8.16b and by adding Sections 5.991 and 5.992 as follows:

(30 ILCS 105/5.991 new)

Sec. 5.991. The Industrial Biotechnology Human Capital Fund.

(30 ILCS 105/5.992 new)

Sec. 5.992. The Industrial Biotechnology Capital Maintenance Fund.

(30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

Sec. 6p-1. The Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund) shall be initially financed by a transfer of funds from the

General Revenue Fund. Thereafter, all fees and other monies received by the Department of Innovation and Technology in payment for information technology and related services rendered pursuant to subsection (e) of Section 1-15 of the Department of Innovation and Technology Act shall be paid into the Technology Management Revolving Fund. ~~All On and after July 1, 2017, or after sufficient moneys have been received in the Communications Revolving Fund to pay all Fiscal Year 2017 obligations payable from the Fund, whichever is later, all~~ fees and other moneys received by the Department of Innovation and Technology ~~Central Management Services~~ in payment for communications services rendered pursuant to the Department of Innovation and Technology Act ~~Central Management Services Law of the Civil Administrative Code of Illinois~~ or sale of surplus State communications equipment shall be paid into the Technology Management Revolving Fund. The money in this fund shall be used by the Department of Innovation and Technology as reimbursement for expenditures incurred in rendering information technology and related services and, ~~beginning July 1, 2017,~~ as reimbursement for expenditures incurred in relation to communications services.

(Source: P.A. 101-81, eff. 7-12-19; 102-376, eff. 1-1-22.)

(30 ILCS 105/6p-8)

Sec. 6p-8. Court of Claims Federal Recovery Victim Compensation Grant Fund. The Court of Claims Federal Recovery

Victim Compensation Grant Fund is created as a special fund in the State treasury. The Fund shall consist of federal Victims of Crime Act grant funds awarded to the Court of Claims from the U.S. Department of Justice, Office of Justice Programs, Office for Victims of Crime for the payment of claims pursuant to the Crime Victims Compensation Act (740 ILCS 45/). All moneys in the Fund shall be used for payment of claims pursuant to the Crime Victims Compensation Act (740 ILCS 45/). The General Assembly may appropriate moneys from the Court of Claims Federal Recovery Victim Compensation Grant Fund to the Court of Claims for the purpose of payment of claims pursuant to the Crime Victims Compensation Act (740 ILCS 45/). On July 1, 2023, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Court of Claims Federal Recovery Victim Compensation Grant Fund into the Court of Claims Federal Grant Fund. Upon completion of the transfer, the Court of Claims Federal Recovery Victim Compensation Grant Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the Court of Claims Federal Grant Fund. This Section is repealed on January 1, 2024.

(Source: P.A. 96-959, eff. 7-1-10.)

(30 ILCS 105/6z-82)

Sec. 6z-82. State Police Operations Assistance Fund.

(a) There is created in the State treasury a special fund known as the State Police Operations Assistance Fund. The Fund shall receive revenue under the Criminal and Traffic Assessment Act. The Fund may also receive revenue from grants, donations, appropriations, and any other legal source.

(a-5) (Blank). ~~Notwithstanding any other provision of law to the contrary, and in addition to any other transfers that may be provided by law, on August 20, 2021 (the effective date of Public Act 102-505), or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Over Dimensional Load Police Escort Fund into the State Police Operations Assistance Fund. Upon completion of the transfer, the Over Dimensional Load Police Escort Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the State Police Operations Assistance Fund.~~

This Fund may charge, collect, and receive fees or moneys as described in Section 15-312 of the Illinois Vehicle Code, and receive all fees received by the Illinois State Police under that Section. The moneys shall be used by the Illinois State Police for its expenses in providing police escorts and commercial vehicle enforcement activities.

(b) The Illinois State Police may use moneys in the Fund to finance any of its lawful purposes or functions.

(c) Expenditures may be made from the Fund only as

appropriated by the General Assembly by law.

(d) Investment income that is attributable to the investment of moneys in the Fund shall be retained in the Fund for the uses specified in this Section.

(e) The State Police Operations Assistance Fund shall not be subject to administrative chargebacks.

(f) (Blank).

(g) (Blank). ~~Notwithstanding any other provision of State law to the contrary, on or after July 1, 2021, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of the Illinois State Police, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding \$7,000,000 into the State Police Operations Assistance Fund from the State Police Services Fund.~~

(Source: P.A. 102-16, eff. 6-17-21; 102-505, eff. 8-20-21; 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

(30 ILCS 105/8.16b) (from Ch. 127, par. 144.16b)

Sec. 8.16b. Appropriations for expenses related to communications services pursuant to the Civil Administrative Code of Illinois are payable from the Technology Management Communications Revolving Fund. However, no contract shall be entered into or obligation incurred for any expenditure from the Technology Management ~~Communications~~ Revolving Fund until after the purpose and amount has been approved in writing by

the Secretary of Innovation and Technology.

(Source: P.A. 100-611, eff. 7-20-18.)

(30 ILCS 105/5.287 rep.)

(30 ILCS 105/5.665 rep.)

(30 ILCS 105/5.730 rep.)

(30 ILCS 105/5.749 rep.)

(30 ILCS 105/5.759 rep.)

(30 ILCS 105/5.823 rep.)

(30 ILCS 105/6p-2 rep.)

Section 1-45. The State Finance Act is amended by repealing Sections 5.287, 5.665, 5.730, 5.749, 5.759, 5.823, and 6p-2.

Section 1-50. The State Property Control Act is amended by changing Section 7c as follows:

(30 ILCS 605/7c)

Sec. 7c. Acquisition of Illinois State Police vehicles.

(a) The State Police Vehicle Fund is created as a special fund in the State treasury. All moneys in the Fund, subject to appropriation, shall be used by the Illinois State Police:

(1) for the acquisition of vehicles for the Illinois State Police;

(2) for debt service on bonds issued to finance the acquisition of vehicles for the Illinois State Police; or

(3) for the maintenance and operation of vehicles for the Illinois State Police.

(b) (Blank). ~~Notwithstanding any other provision of law to the contrary, and in addition to any other transfers that may be provided by law, on August 20, 2021 (the effective date of Public Act 102-505), or as soon thereafter as practicable, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the State Police Vehicle Maintenance Fund into the State Police Vehicle Fund. Upon completion of the transfer, the State Police Vehicle Maintenance Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the State Police Vehicle Fund.~~

(Source: P.A. 102-505, eff. 8-20-21; 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

Section 1-55. The Emergency Medical Services (EMS) Systems Act is amended by changing Sections 3.86, 3.116, and 3.220 as follows:

(210 ILCS 50/3.86)

Sec. 3.86. Stretcher van providers.

(a) In this Section, "stretcher van provider" means an entity licensed by the Department to provide non-emergency transportation of passengers on a stretcher in compliance with this Act or the rules adopted by the Department pursuant to

this Act, utilizing stretcher vans.

(b) The Department has the authority and responsibility to do the following:

(1) Require all stretcher van providers, both publicly and privately owned, to be licensed by the Department.

(2) Establish licensing and safety standards and requirements for stretcher van providers, through rules adopted pursuant to this Act, including but not limited to:

(A) Vehicle design, specification, operation, and maintenance standards.

(B) Safety equipment requirements and standards.

(C) Staffing requirements.

(D) Annual license renewal.

(3) License all stretcher van providers that have met the Department's requirements for licensure.

(4) Annually inspect all licensed stretcher van providers, and relicense providers that have met the Department's requirements for license renewal.

(5) Suspend, revoke, refuse to issue, or refuse to renew the license of any stretcher van provider, or that portion of a license pertaining to a specific vehicle operated by a provider, after an opportunity for a hearing, when findings show that the provider or one or more of its vehicles has failed to comply with the standards and requirements of this Act or the rules

adopted by the Department pursuant to this Act.

(6) Issue an emergency suspension order for any provider or vehicle licensed under this Act when the Director or his or her designee has determined that an immediate or serious danger to the public health, safety, and welfare exists. Suspension or revocation proceedings that offer an opportunity for a hearing shall be promptly initiated after the emergency suspension order has been issued.

(7) Prohibit any stretcher van provider from advertising, identifying its vehicles, or disseminating information in a false or misleading manner concerning the provider's type and level of vehicles, location, response times, level of personnel, licensure status, or EMS System participation.

(8) Charge each stretcher van provider a fee, to be submitted with each application for licensure and license renewal.

(c) A stretcher van provider may provide transport of a passenger on a stretcher, provided the passenger meets all of the following requirements:

(1) (Blank).

(2) He or she needs no medical monitoring or clinical observation.

(3) He or she needs routine transportation to or from a medical appointment or service if the passenger is

convalescent or otherwise bed-confined and does not require clinical observation, aid, care, or treatment during transport.

(d) A stretcher van provider may not transport a passenger who meets any of the following conditions:

(1) He or she is being transported to a hospital for emergency medical treatment.

(2) He or she is experiencing an emergency medical condition or needs active medical monitoring, including isolation precautions, supplemental oxygen that is not self-administered, continuous airway management, suctioning during transport, or the administration of intravenous fluids during transport.

(e) (Blank). ~~The Stretcher Van Licensure Fund is created as a special fund within the State treasury. All fees received by the Department in connection with the licensure of stretcher van providers under this Section shall be deposited into the fund. Moneys in the fund shall be subject to appropriation to the Department for use in implementing this Section.~~

(Source: P.A. 96-702, eff. 8-25-09; 96-1469, eff. 1-1-11; 97-689, eff. 6-14-12.)

(210 ILCS 50/3.116)

Sec. 3.116. Hospital Stroke Care; definitions. As used in Sections 3.116 through 3.119, 3.130, and 3.200, ~~and 3.226~~ of

this Act:

"Acute Stroke-Ready Hospital" means a hospital that has been designated by the Department as meeting the criteria for providing emergent stroke care. Designation may be provided after a hospital has been certified or through application and designation as such.

"Certification" or "certified" means certification, using evidence-based standards, from a nationally recognized certifying body approved by the Department.

"Comprehensive Stroke Center" means a hospital that has been certified and has been designated as such.

"Designation" or "designated" means the Department's recognition of a hospital as a Comprehensive Stroke Center, Primary Stroke Center, or Acute Stroke-Ready Hospital.

"Emergent stroke care" is emergency medical care that includes diagnosis and emergency medical treatment of acute stroke patients.

"Emergent Stroke Ready Hospital" means a hospital that has been designated by the Department as meeting the criteria for providing emergent stroke care.

"Primary Stroke Center" means a hospital that has been certified by a Department-approved, nationally recognized certifying body and designated as such by the Department.

"Regional Stroke Advisory Subcommittee" means a subcommittee formed within each Regional EMS Advisory Committee to advise the Director and the Region's EMS Medical

Directors Committee on the triage, treatment, and transport of possible acute stroke patients and to select the Region's representative to the State Stroke Advisory Subcommittee. At minimum, the Regional Stroke Advisory Subcommittee shall consist of: one representative from the EMS Medical Directors Committee; one EMS coordinator from a Resource Hospital; one administrative representative or his or her designee from each level of stroke care, including Comprehensive Stroke Centers within the Region, if any, Primary Stroke Centers within the Region, if any, and Acute Stroke-Ready Hospitals within the Region, if any; one physician from each level of stroke care, including one physician who is a neurologist or who provides advanced stroke care at a Comprehensive Stroke Center in the Region, if any, one physician who is a neurologist or who provides acute stroke care at a Primary Stroke Center in the Region, if any, and one physician who provides acute stroke care at an Acute Stroke-Ready Hospital in the Region, if any; one nurse practicing in each level of stroke care, including one nurse from a Comprehensive Stroke Center in the Region, if any, one nurse from a Primary Stroke Center in the Region, if any, and one nurse from an Acute Stroke-Ready Hospital in the Region, if any; one representative from both a public and a private vehicle service provider that transports possible acute stroke patients within the Region; the State-designated regional EMS Coordinator; and a fire chief or his or her designee from the EMS Region, if the Region serves a

population of more than 2,000,000. The Regional Stroke Advisory Subcommittee shall establish bylaws to ensure equal membership that rotates and clearly delineates committee responsibilities and structure. Of the members first appointed, one-third shall be appointed for a term of one year, one-third shall be appointed for a term of 2 years, and the remaining members shall be appointed for a term of 3 years. The terms of subsequent appointees shall be 3 years.

"State Stroke Advisory Subcommittee" means a standing advisory body within the State Emergency Medical Services Advisory Council.

(Source: P.A. 102-687, eff. 12-17-21.)

(210 ILCS 50/3.220)

Sec. 3.220. EMS Assistance Fund.

(a) There is hereby created an "EMS Assistance Fund" within the State treasury, for the purpose of receiving fines and fees collected by the Illinois Department of Public Health pursuant to this Act.

(b) (Blank).

(b-5) All licensing, testing, and certification fees authorized by this Act, excluding ambulance licensure fees, within this fund shall be used by the Department for administration, oversight, and enforcement of activities authorized under this Act.

(c) All other moneys within this fund shall be distributed

by the Department to the EMS Regions for disbursement in accordance with protocols established in the EMS Region Plans, for the purposes of organization, development and improvement of Emergency Medical Services Systems, including but not limited to training of personnel and acquisition, modification and maintenance of necessary supplies, equipment and vehicles.

(d) All fees and fines collected pursuant to this Act shall be deposited into the EMS Assistance Fund, ~~except that all fees collected under Section 3.86 in connection with the licensure of stretcher van providers shall be deposited into the Stretcher Van Licensure Fund.~~

(Source: P.A. 100-201, eff. 8-18-17.)

(210 ILCS 50/3.226 rep.)

Section 1-60. The Emergency Medical Services (EMS) Systems Act is amended by repealing Section 3.226.

(225 ILCS 728/27 rep.)

Section 1-65. The Illinois Petroleum Education and Marketing Act is amended by repealing Section 27.

Section 1-70. The Illinois Public Aid Code is amended by changing Section 12-10 as follows:

(305 ILCS 5/12-10) (from Ch. 23, par. 12-10)

Sec. 12-10. DHS Special Purposes Trust Fund; uses. The DHS

Special Purposes Trust Fund, to be held outside the State Treasury by the State Treasurer as ex-officio custodian, shall consist of (1) any federal grants received under Section 12-4.6 that are not required by Section 12-5 to be paid into the General Revenue Fund or transferred into the Local Initiative Fund under Section 12-10.1 or deposited in the Employment and Training Fund under Section 12-10.3 ~~or in the special account established and maintained in that Fund as provided in that Section~~; (2) grants, gifts or legacies of moneys or securities received under Section 12-4.18; (3) grants received under Section 12-4.19; and (4) funds for child care and development services that are not deposited into the Employment and Training Fund under Section 12-10.3. Disbursements from this Fund shall be only for the purposes authorized by the aforementioned Sections.

Disbursements from this Fund shall be by warrants drawn by the State Comptroller on receipt of vouchers duly executed and certified by the Illinois Department of Human Services, including payment to the Health Insurance Reserve Fund for group insurance costs at the rate certified by the Department of Central Management Services.

In addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the DHS Special Purposes Trust Fund into the Governor's Grant Fund such amounts as may be directed in writing by the Secretary of Human Services.

In addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the DHS Special Purposes Trust Fund into the Employment and Training fund such amounts as may be directed in writing by the Secretary of Human Services.

(Source: P.A. 101-10, eff. 6-5-19; 102-16, eff. 6-17-21.)

Section 1-75. The Medicaid Technical Assistance Act is amended by changing Sections 185-20 and 185-25 as follows:

(305 ILCS 75/185-20)

Sec. 185-20. Federal financial participation. The Department of Healthcare and Family Services, to the extent allowable under federal law, shall maximize federal financial participation for any moneys appropriated to the Department for the Medicaid Technical Assistance Center. Any federal financial participation funds obtained in accordance with this Section shall be used for the further development and expansion of the Medicaid Technical Assistance Center. All federal financial participation funds obtained under this subsection shall be deposited into the Medicaid Technical Assistance Center Fund created under Section 185-25 ~~25~~.

(Source: P.A. 102-4, eff. 4-27-21.)

(305 ILCS 75/185-25)

Sec. 185-25. Medicaid Technical Assistance Center Fund.

The Medicaid Technical Assistance Center Fund is created as a special fund in the State treasury. The Fund shall consist of any moneys appropriated to the Department of Healthcare and Family Services for the purposes of this Act and any federal financial participation funds obtained as provided under Section 185-20 ~~20~~. Subject to appropriation, moneys in the Fund shall be used for carrying out the purposes of this Act and for no other purpose. All interest earned on the moneys in the Fund shall be deposited into the Fund.

(Source: P.A. 102-4, eff. 4-27-21.)

Section 1-80. The Environmental Protection Act is amended by changing Section 55.6a as follows:

(415 ILCS 5/55.6a)

Sec. 55.6a. Emergency Public Health Fund.

(a) Moneys ~~Beginning on July 1, 2003, moneys~~ in the Emergency Public Health Fund, subject to appropriation, shall be allocated annually as follows: (i) \$300,000 to the University of Illinois for the purposes described in Section 55.6(c)(6) and (ii) subject to subsection (b) of this Section, all remaining amounts to the Department of Public Health to be used to make vector control grants and surveillance grants to the Cook County Department of Public Health (for areas of the County excluding the City of Chicago), to the City of Chicago health department, and to other certified local health

departments. These grants shall be used for expenses related to West Nile Virus and other vector-borne diseases. The amount of each grant shall be based on population and need as supported by information submitted to the Department of Public Health. For the purposes of this Section, need shall be determined by the Department based primarily upon surveillance data and the number of positive human cases of West Nile Virus and other vector-borne diseases occurring during the preceding year and current year in the county or municipality seeking the grant.

~~(b) (Blank). Beginning on July 31, 2003, on the last day of each month, the State Comptroller shall order transferred and the State Treasurer shall transfer the fees collected in the previous month pursuant to item (1.5) of subsection (a) of Section 55.8 from the Emergency Public Health Fund to the Communications Revolving Fund. These transfers shall continue until the cumulative total of the transfers is \$3,000,000.~~

(Source: P.A. 100-327, eff. 8-24-17.)

Section 1-85. The Electric Vehicle Rebate Act is amended by changing Section 40 as follows:

(415 ILCS 120/40)

Sec. 40. Appropriations from the Electric Vehicle Rebate Fund.

(a) User Fees Funds. The Agency shall estimate the amount

of user fees expected to be collected under Section 35 of this Act for each fiscal year. User fee funds shall be deposited into and distributed from the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund in the following manner:

(1) ~~An~~ ~~In each of fiscal years 1999, 2000, 2001, 2002,~~ and 2003, an amount not to exceed \$200,000, and beginning ~~in fiscal year 2004~~ an annual amount not to exceed \$225,000~~7~~ may be appropriated to the Agency from the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund to pay its costs of administering the programs authorized by Section 27 of this Act. ~~An~~ ~~Up to \$200,000 may be appropriated to the Office of the Secretary of State in each of fiscal years 1999, 2000, 2001, 2002, and 2003 from the Alternate Fuels Fund to pay the Secretary of State's costs of administering the programs authorized under this Act. Beginning in fiscal year 2004 and in each fiscal year thereafter,~~ an amount not to exceed \$225,000 may be appropriated to the Secretary of State from the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund to pay the Secretary of State's costs of administering the programs authorized under this Act.

(2) In fiscal year 2022 and each fiscal year thereafter, after appropriation of the amounts authorized by item (1) of subsection (a) of this Section, the remaining moneys estimated to be collected during each fiscal year shall be appropriated.

(3) (Blank).

(4) Moneys appropriated to fund the programs authorized in Sections 25 and 30 shall be expended only after they have been collected and deposited into the Electric Vehicle Rebate ~~Alternate Fuels~~ Fund.

(b) General Revenue Fund Appropriations. General Revenue Fund amounts appropriated to and deposited into the Electric Vehicle Rebate Fund shall be distributed from the Electric Vehicle Rebate Fund to fund the program authorized in Section 27.

(Source: P.A. 102-662, eff. 9-15-21.)

Section 1-90. The Cigarette Fire Safety Standard Act is amended by changing Section 45 as follows:

(425 ILCS 8/45)

Sec. 45. Penalties.

(a) Any manufacturer, wholesale dealer, agent, or other person or entity who knowingly sells cigarettes wholesale in violation of item (3) of subsection (a) of Section 10 of this Act shall be subject to a civil penalty not to exceed \$10,000 for each sale of the cigarettes. Any retail dealer who knowingly sells cigarettes in violation of Section 10 of this Act shall be subject to the following: (i) a civil penalty not to exceed \$500 for each sale or offer for sale of cigarettes, provided that the total number of cigarettes sold or offered

for sale in such sale does not exceed 1,000 cigarettes; (ii) a civil penalty not to exceed \$1,000 for each sale or offer for sale of the cigarettes, provided that the total number of cigarettes sold or offered for sale in such sale exceeds 1,000 cigarettes.

(b) In addition to any penalty prescribed by law, any corporation, partnership, sole proprietor, limited partnership, or association engaged in the manufacture of cigarettes that knowingly makes a false certification pursuant to Section 30 of this Act shall be subject to a civil penalty not to exceed \$10,000 for each false certification.

(c) Upon discovery by the Office of the State Fire Marshal, the Department of Revenue, the Office of the Attorney General, or a law enforcement agency that any person offers, possesses for sale, or has made a sale of cigarettes in violation of Section 10 of this Act, the Office of the State Fire Marshal, the Department of Revenue, the Office of the Attorney General, or the law enforcement agency may seize those cigarettes possessed in violation of this Act.

(d) ~~All The Cigarette Fire Safety Standard Act Fund is established as a special fund in the State treasury. The Fund shall consist of all moneys recovered by the Attorney General from the assessment of civil penalties authorized by this Section shall be deposited into the General Revenue Fund. The moneys in the Fund shall, in addition to any moneys made available for such purpose, be available, subject to~~

~~appropriation, to the Office of the State Fire Marshal for the purpose of fire safety and prevention programs.~~

~~(e) (Blank). Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2016, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Cigarette Fire Safety Standard Act Fund into the General Revenue Fund. Upon completion of the transfers, the Cigarette Fire Safety Standard Act Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the General Revenue Fund.~~

(Source: P.A. 99-576, eff. 7-15-16.)

Section 1-95. The Herptiles-Herps Act is amended by changing Sections 5-20, 10-40, 20-30, 25-30, 55-5, 65-5, 90-5, 105-35, 105-55, and 105-75 as follows:

(510 ILCS 68/5-20)

Sec. 5-20. Propagation of endangered or threatened species.

(a) No person shall take or possess for the purpose of propagation any of the herptiles listed in the Illinois Endangered Species Protection Act, the federal Endangered Species Act of 1973, or administrative rules unless authorized by a Herptile Endangered and Threatened Species Propagation

permit issued by the Department. For the purpose of propagation only, a Herptile Endangered and Threatened Species Propagation permit shall allow a resident of this State to possess, propagate, or sell legally obtained endangered and threatened herptiles. The Department shall adopt rules relating to the acquisition, possession, and propagation of legally obtained endangered and threatened herptiles. The Department shall determine, by rule, the application, fees, duration, and other requirements necessary for the issuance or suspension or revocation of a Herptile Endangered and Threatened Species Propagation permit. All fees collected from the issuance of a Herptile Endangered and Threatened Species Propagation permit shall be deposited into the Illinois Wildlife Preservation Fund.

(b) Any person issued a Herptile Endangered and Threatened Species Propagation permit by the Department who is in possession of a threatened or endangered (T/E) herptile species shall be exempt from an individual's overall possession limit under the permitting system set forth in this Act. However, the holder of a Herptile Endangered and Threatened Species Propagation permit is not exempt from the species limitations set forth in the administrative rules regarding the Herptile Endangered and Threatened Species Propagation permit. Any species occurring on the federal T/E list also requires a Department permit for possession, propagation, sale, or offer for sale unless otherwise

permitted under this Act or administrative rule.

(c) (Blank).

(d) Federally licensed exhibits shall not be exempt from the Illinois Endangered Species Protection Act, this Act, or administrative rule.

(e) Any changes in threatened or endangered species inventory for herptiles by current, existing Herptile Endangered and Threatened Species Propagation permit holders shall be reported to the Department in writing no later than the first business day after that change occurred. Applications for permits to possess and take herptiles shall be reviewed by the Department as provided by this Act or administrative rule.

(f) (Blank).

(g) (Blank).

(h) (Blank).

(i) (Blank).

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/10-40)

Sec. 10-40. Additional regulations. Venomous reptiles shall not be bred, sold, or offered for sale within this State. The Department may approve limited transfers among existing permittees as set forth in administrative rule.

As determined by the Department, non-residents may apply for a permit not to exceed 15 consecutive days to use venomous

reptiles in bona fide educational programs. The fee for the permit shall be set by administrative rule, and all fees shall be deposited into the Illinois Wildlife Preservation Fund.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/20-30)

Sec. 20-30. Additional regulations. Crocodilians shall not be bred, sold, or offered for sale within this State. However, the Department may approve, by rule, limited transfers among existing permittees.

As determined by the Department through administrative rule, non-residents may apply for a permit not to exceed 15 consecutive days to use crocodilians in bona fide educational programs. The fee for this permit shall be set by administrative rule, and all fees shall be deposited into the Illinois Wildlife Preservation Fund.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/25-30)

Sec. 25-30. Additional regulations. Monitor lizards shall not be bred, sold, or offered for sale within this State. However, the Department may approve, by rule, limited transfers among existing permittees.

As determined by the Department, non-residents may apply for a permit not to exceed 15 consecutive days to use monitor lizards in bona fide educational programs. The fee for the

permit shall be set by administrative rule, and all fees shall be deposited into the Illinois Wildlife Preservation Fund.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/55-5)

Sec. 55-5. Permit application and fees. An applicant for a Herpetoculture permit must file an application with the Department on a form provided by the Department. The application must include all information and requirements as set forth by administrative rule. The application for these permits shall be reviewed by the Department to determine if a permit will be issued.

An annual permit renewal must be accompanied by a non-refundable fee as set by the Department. The annual fee for a residential Herpetoculture permit shall be set by administrative rule. The Department shall adopt, by administrative rule, any additional procedures for the renewal of a Herpetoculture permit. All fees shall be deposited into the Illinois Wildlife Preservation Fund.

As determined by administrative rule, non-residents may apply for a permit not to exceed 15 consecutive days to commercialize herptiles indigenous to this State as outlined in this Article. The application, procedures, and fee for the permit and permit renewal shall be set by administrative rule, and all fees shall be deposited into the Illinois Wildlife Preservation Fund.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/65-5)

Sec. 65-5. Permit application and fees. An applicant for a Herptile Special Use permit must file an application with the Department on a form provided by the Department. The application must include all information and requirements as set forth by administrative rule.

The annual fee for a residential Herptile Special Use permit shall be set by administrative rule. The Herptile Special Use permit shall not be based on the number of special use herptile kept by an owner or possessor. All fees shall be deposited into the Illinois Wildlife Preservation Fund.

The Department shall adopt, by administrative rule, procedures for the renewal of annual Herptile Special Use permits.

Any person possessing and in legal possession of a special use herptile as stipulated in this Article that no longer wishes to keep the herptile may be assisted by the Department, at no charge to them and without prosecution, to place the special use herptile in a new home, within 30 days after the effective date of this Act.

The Department may issue a Limited Entry permit to an applicant who: (i) is not a resident of this State; (ii) complies with the requirements of this Act and all rules adopted by the Department under the authority of this Act;

(iii) provides proof to the Department that he or she shall, during the permit term, maintain sufficient liability insurance coverage; (iv) pays to the Department, along with each application for a Limited Entry permit, a non-refundable fee as set by administrative rule, which the Department shall deposit into the Illinois Wildlife Preservation Fund; and (v) uses the herptile for an activity authorized in the Limited Entry permit. A Limited Entry permit shall be valid for not more than 15 consecutive days. The application, review, and procedures to obtain or renew a Limited Entry permit shall be set by administrative rule.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/90-5)

Sec. 90-5. Penalties.

(a) Unless otherwise stated in this Act, a violation of this Act is a Class A misdemeanor.

(b) A person who violates Article 85 of this Act is guilty of a Class A misdemeanor for a first offense and a Class 4 felony for a second or subsequent offense.

(c) A person who violates Article 75 of this Act is guilty of a Class B misdemeanor. A violation of the record keeping requirement for each individual special use herptile constitutes a separate offense.

(d) Any person who takes, possesses, captures, kills, or disposes of any herptile protected under this Act in violation

of this Act is guilty of a Class B misdemeanor unless otherwise stated in this Act.

(e) All fines and penalties collected under the authority of this Act or its administrative rules shall be deposited into the Illinois Wildlife Preservation Fund.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/105-35)

Sec. 105-35. Collection of fines. All fines provided for by this Act shall be collected and remitted to the Illinois ~~Department's~~ Wildlife Preservation Fund, within 30 days after the collection of the fine, by the clerk of the circuit court collecting the fines who shall submit at the same time to the Department a statement of the names of the persons so fined and the name of the arresting officer, the offense committed, the amount of the fine, and the date of the conviction.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/105-55)

Sec. 105-55. Illegal collecting devices; public nuisance. Every collecting device, including seines, nets, traps, pillowcases, bags, snake hooks or tongs, or any electrical device or any other devices including vehicles or conveyance, watercraft, or aircraft used or operated illegally or attempted to be used or operated illegally by any person in taking, transporting, holding, or conveying any herptile life

or any part or parts of a herptile, contrary to this Act, including administrative rules, shall be deemed a public nuisance and therefore illegal and subject to seizure and confiscation by any authorized employee of the Department. Upon the seizure of this item, the Department shall take and hold the item until disposed of as provided in this Act.

Upon the seizure of any device because of its illegal use, the officer or authorized employee of the Department making the seizure shall, as soon as reasonably possible, cause a complaint to be filed before the circuit court and a summons to be issued requiring the owner or person in possession of the property to appear in court and show cause why the device seized should not be forfeited to the State. Upon the return of the summons duly served or upon posting or publication of notice as provided in this Act, the court shall proceed to determine the question of the illegality of the use of the seized property. Upon judgment being entered that the property was illegally used, an order shall be entered providing for the forfeiture of the seized property to the State. The owner of the property may have a jury determine the illegality of its use and shall have the right of an appeal as in other civil cases. Confiscation or forfeiture shall not preclude or mitigate against prosecution and assessment of penalties provided in this Act.

Upon seizure of any property under circumstances supporting a reasonable belief that the property was

abandoned, lost, stolen, or otherwise illegally possessed or used contrary to this Act, except property seized during a search or arrest, and ultimately returned, destroyed, or otherwise disposed of under order of a court in accordance with this Act, the authorized employee of the Department shall make reasonable inquiry and efforts to identify and notify the owner or other person entitled to possession of the property and shall return the property after the person provides reasonable and satisfactory proof of his or her ownership or right to possession and reimburses the Department for all reasonable expenses of custody. If the identity or location of the owner or other person entitled to possession of the property has not been ascertained within 6 months after the Department obtains possession, the Department shall effectuate the sale of the property for cash to the highest bidder at a public auction. The owner or other person entitled to possession of the property may claim and recover possession of the property at any time before its sale at public auction upon providing reasonable and satisfactory proof of ownership or right of possession and reimbursing the Department for all reasonable expenses of custody.

Any property forfeited to the State by court order under this Section may be disposed of by public auction, except that any property that is the subject of a court order shall not be disposed of pending appeal of the order. The proceeds of the sales at auction shall be deposited in the Illinois Wildlife

Preservation Fund.

The Department shall pay all costs of posting or publication of notices required by this Section.

Property seized or forfeited under this Section is subject to reporting under the Seizure and Forfeiture Reporting Act.

(Source: P.A. 102-315, eff. 1-1-22.)

(510 ILCS 68/105-75)

Sec. 105-75. Illinois Wildlife Preservation Fund; disposition of money received. All fees, fines, income of whatever kind or nature derived from herptile activities regulated by this Act on lands, waters, or both under the jurisdiction or control of the Department and all penalties collected under this Act shall be deposited into the State treasury and shall be set apart in a special fund known as the Illinois Wildlife Preservation Fund.

(Source: P.A. 102-315, eff. 1-1-22.)

Section 1-100. The Unified Code of Corrections is amended by changing Sections 5-9-1.4 and 5-9-1.9 as follows:

(730 ILCS 5/5-9-1.4) (from Ch. 38, par. 1005-9-1.4)

Sec. 5-9-1.4. (a) "Crime laboratory" means any not-for-profit laboratory registered with the Drug Enforcement Administration of the United States Department of Justice, substantially funded by a unit or combination of units of

local government or the State of Illinois, which regularly employs at least one person engaged in the analysis of controlled substances, cannabis, methamphetamine, or steroids for criminal justice agencies in criminal matters and provides testimony with respect to such examinations.

(b) (Blank).

(c) In addition to any other disposition made pursuant to the provisions of the Juvenile Court Act of 1987, any minor adjudicated delinquent for an offense which if committed by an adult would constitute a violation of the Cannabis Control Act, the Illinois Controlled Substances Act, the Methamphetamine Control and Community Protection Act, or the Steroid Control Act shall be required to pay a criminal laboratory analysis assessment of \$100 for each adjudication. Upon verified petition of the minor, the court may suspend payment of all or part of the assessment if it finds that the minor does not have the ability to pay the assessment. The parent, guardian, or legal custodian of the minor may pay some or all of such assessment on the minor's behalf.

(d) All criminal laboratory analysis fees provided for by this Section shall be collected by the clerk of the court and forwarded to the appropriate crime laboratory fund as provided in subsection (f).

(e) Crime laboratory funds shall be established as follows:

(1) Any unit of local government which maintains a

crime laboratory may establish a crime laboratory fund within the office of the county or municipal treasurer.

(2) Any combination of units of local government which maintains a crime laboratory may establish a crime laboratory fund within the office of the treasurer of the county where the crime laboratory is situated.

(3) The State Crime Laboratory Fund is hereby created as a special fund in the State Treasury. ~~Notwithstanding any other provision of law to the contrary, and in addition to any other transfers that may be provided by law, on August 20, 2021 (the effective date of Public Act 102-505), or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the State Offender DNA Identification System Fund into the State Crime Laboratory Fund. Upon completion of the transfer, the State Offender DNA Identification System Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the State Crime Laboratory Fund.~~

(f) The analysis assessment provided for in subsection (c) of this Section shall be forwarded to the office of the treasurer of the unit of local government that performed the analysis if that unit of local government has established a crime laboratory fund, or to the State Crime Laboratory Fund if the analysis was performed by a laboratory operated by the

Illinois State Police. If the analysis was performed by a crime laboratory funded by a combination of units of local government, the analysis assessment shall be forwarded to the treasurer of the county where the crime laboratory is situated if a crime laboratory fund has been established in that county. If the unit of local government or combination of units of local government has not established a crime laboratory fund, then the analysis assessment shall be forwarded to the State Crime Laboratory Fund.

(g) Moneys deposited into a crime laboratory fund created pursuant to paragraph (1) or (2) of subsection (e) of this Section shall be in addition to any allocations made pursuant to existing law and shall be designated for the exclusive use of the crime laboratory. These uses may include, but are not limited to, the following:

(1) costs incurred in providing analysis for controlled substances in connection with criminal investigations conducted within this State;

(2) purchase and maintenance of equipment for use in performing analyses; and

(3) continuing education, training, and professional development of forensic scientists regularly employed by these laboratories.

(h) Moneys deposited in the State Crime Laboratory Fund created pursuant to paragraph (3) of subsection (d) of this Section shall be used by State crime laboratories as

designated by the Director of the Illinois State Police. These funds shall be in addition to any allocations made pursuant to existing law and shall be designated for the exclusive use of State crime laboratories or for the sexual assault evidence tracking system created under Section 50 of the Sexual Assault Evidence Submission Act. These uses may include those enumerated in subsection (g) of this Section.

(Source: P.A. 101-377, eff. 8-16-19; 102-505, eff. 8-20-21; 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

(730 ILCS 5/5-9-1.9)

Sec. 5-9-1.9. DUI analysis fee.

(a) "Crime laboratory" means a not-for-profit laboratory substantially funded by a single unit or combination of units of local government or the State of Illinois that regularly employs at least one person engaged in the DUI analysis of blood, other bodily substance, and urine for criminal justice agencies in criminal matters and provides testimony with respect to such examinations.

"DUI analysis" means an analysis of blood, other bodily substance, or urine for purposes of determining whether a violation of Section 11-501 of the Illinois Vehicle Code has occurred.

(b) (Blank).

(c) In addition to any other disposition made under the provisions of the Juvenile Court Act of 1987, any minor

adjudicated delinquent for an offense which if committed by an adult would constitute a violation of Section 11-501 of the Illinois Vehicle Code shall pay a crime laboratory DUI analysis assessment of \$150 for each adjudication. Upon verified petition of the minor, the court may suspend payment of all or part of the assessment if it finds that the minor does not have the ability to pay the assessment. The parent, guardian, or legal custodian of the minor may pay some or all of the assessment on the minor's behalf.

(d) All crime laboratory DUI analysis assessments provided for by this Section shall be collected by the clerk of the court and forwarded to the appropriate crime laboratory DUI fund as provided in subsection (f).

(e) Crime laboratory funds shall be established as follows:

(1) A unit of local government that maintains a crime laboratory may establish a crime laboratory DUI fund within the office of the county or municipal treasurer.

(2) Any combination of units of local government that maintains a crime laboratory may establish a crime laboratory DUI fund within the office of the treasurer of the county where the crime laboratory is situated.

(3) (Blank).

(f) The analysis assessment provided for in subsection (c) of this Section shall be forwarded to the office of the treasurer of the unit of local government that performed the

analysis if that unit of local government has established a crime laboratory DUI fund, or remitted to the State Treasurer for deposit into the State Crime Laboratory Fund if the analysis was performed by a laboratory operated by the Illinois State Police. If the analysis was performed by a crime laboratory funded by a combination of units of local government, the analysis assessment shall be forwarded to the treasurer of the county where the crime laboratory is situated if a crime laboratory DUI fund has been established in that county. If the unit of local government or combination of units of local government has not established a crime laboratory DUI fund, then the analysis assessment shall be remitted to the State Treasurer for deposit into the State Crime Laboratory Fund.

(g) Moneys deposited into a crime laboratory DUI fund created under paragraphs (1) and (2) of subsection (e) of this Section shall be in addition to any allocations made pursuant to existing law and shall be designated for the exclusive use of the crime laboratory. These uses may include, but are not limited to, the following:

(1) Costs incurred in providing analysis for DUI investigations conducted within this State.

(2) Purchase and maintenance of equipment for use in performing analyses.

(3) Continuing education, training, and professional development of forensic scientists regularly employed by

these laboratories.

(h) Moneys deposited in the State Crime Laboratory Fund shall be used by State crime laboratories as designated by the Director of the Illinois State Police. These funds shall be in addition to any allocations made according to existing law and shall be designated for the exclusive use of State crime laboratories. These uses may include those enumerated in subsection (g) of this Section.

(i) (Blank). ~~Notwithstanding any other provision of law to the contrary and in addition to any other transfers that may be provided by law, on June 17, 2021 (the effective date of Public Act 102-16), or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the State Police DUI Fund into the State Police Operations Assistance Fund. Upon completion of the transfer, the State Police DUI Fund is dissolved, and any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund shall pass to the State Police Operations Assistance Fund.~~

(Source: P.A. 102-16, eff. 6-17-21; 102-145, eff. 7-23-21; 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

ARTICLE 2.

(20 ILCS 605/605-550 rep.)

(20 ILCS 605/605-332 rep.)

Section 2-10. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by repealing Section 605-332 and 605-550.

(30 ILCS 105/5h rep.)

(30 ILCS 105/5.543 rep.)

(30 ILCS 105/6z-54 rep.)

Section 2-15. The State Finance Act is amended by repealing Sections 5h, 5.543, and 6z-54.

Section 2-25. The Illinois Procurement Code is amended by changing Section 25-55 as follows:

(30 ILCS 500/25-55)

Sec. 25-55. Annual reports. Every printed annual report produced by a State agency shall bear a statement indicating whether it was printed by the State of Illinois or by contract and indicating the printing cost per copy and the number of copies printed. ~~The Department of Central Management Services shall prepare and submit to the General Assembly on the fourth Wednesday of January in each year a report setting forth with respect to each State agency for the calendar year immediately preceding the calendar year in which the report is filed the total quantity of annual reports printed, the total cost, and the cost per copy and the cost per page of the annual report of the State agency printed during the calendar year covered by~~

~~the report.~~

(Source: P.A. 90-572, eff. date - See Sec. 99-5.)

Section 2-30. The Use Tax Act is amended by changing Section 9 as follows:

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

Sec. 9. Except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, each retailer required or authorized to collect the tax imposed by this Act shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C.

47107(b) and 49 U.S.C. 47133. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A retailer need not remit that part of any tax collected by him to the extent that he is required to remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

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

the selling price actually received during such tax return period.

Except as provided in this Section, on or before the twentieth day of each calendar month, such retailer shall file a return for the preceding calendar month. Such return shall be filed on forms prescribed by the Department and shall furnish such information as the Department may reasonably require. The return shall include the gross receipts on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) which were received during the preceding calendar month, quarter, or year, as appropriate, and upon which tax would have been due but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The return shall also include the amount of tax that would have been due on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~.

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles,

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

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

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by

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

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

5. The amount of tax due;

5-5. The signature of the taxpayer; and

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

Each retailer required or authorized to collect the tax imposed by this Act on aviation fuel sold at retail in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be

due on the return shall be deemed assessed.

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the

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

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

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

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

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

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

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

which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as

computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. Quarter monthly payment status shall

be determined under this paragraph as if the rate reduction to 1.25% in Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on sales tax holiday items had not occurred. For quarter monthly payments due on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 1.25% in Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on sales tax holiday items had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~ had not occurred. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and

timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act,

the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

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

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

Such quarter annual and annual returns, as to form and

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

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

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, except as otherwise provided in this Section, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 3-55 of this Act, then that seller may report the transfer of all the aircraft, watercraft, motor

vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

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

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

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

The transaction reporting return in the case of watercraft and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling

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

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

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

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

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

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

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

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

Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax covered by such return upon the selling price of tangible

personal property purchased by him at retail from a retailer, but as to which the tax imposed by this Act was not collected from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

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

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

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

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a

retailer and which is titled or registered by an agency of this State's government.

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

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

Beginning August 1, 2000, each month the Department shall

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

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

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

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the

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

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

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

Of the remainder of the moneys received by the Department

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

Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the

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

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

Fiscal Year

Total Deposit

1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000

2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000

and

each fiscal year
thereafter that bonds
are outstanding under
Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

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

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

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

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

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of

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

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

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the

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

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000

2032	.....	\$320,100,000
2033	.....	\$331,200,000
2034	.....	\$341,200,000
2035	.....	\$351,400,000
2036	.....	\$361,900,000
2037	.....	\$372,800,000
2038	.....	\$384,000,000
2039	.....	\$395,500,000
2040	.....	\$407,400,000
2041	.....	\$419,600,000
2042	.....	\$432,200,000
2043	.....	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in

this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay

each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of this Act.

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

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

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

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

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

(Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15, eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22; 102-1019, eff. 1-1-23; revised 12-13-22.)

Section 2-40. The Service Use Tax Act is amended by changing Section 9 as follows:

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

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. When determining the discount allowed under this Section,

servicemen shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A serviceman need not remit that part of any tax collected by him to the extent that he is required to pay and does pay the tax imposed by the Service Occupation Tax Act with respect to his sale of service involving the incidental transfer by him of the same property.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable Rules and Regulations to be promulgated by the Department. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. The return shall include the gross receipts which were received during the preceding calendar month or quarter on the

following items upon which tax would have been due but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly: (i) food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption); and (ii) food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Occupation Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act. The return shall also include the amount of tax that would have been due on the items listed in the previous sentence but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly.

On and after January 1, 2018, with respect to servicemen whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

The Department may require returns to be filed on a

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

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

Each serviceman required or authorized to collect the tax imposed by this Act on aviation fuel transferred as an incident of a sale of service in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel

tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make

payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

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

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

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

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

Notwithstanding any other provision in this Act concerning

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

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

Any serviceman filing a return hereunder shall also include the total tax upon the selling price of tangible personal property purchased for use by him as an incident to a

sale of service, and such serviceman shall remit the amount of such tax to the Department when filing such return.

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

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

Beginning January 1, 1990, each month the Department shall pay into the State and Local Tax Reform Fund, a special fund in the State Treasury, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property, other than (i) tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the

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

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

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

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

Beginning July 1, 2013, each month the Department shall

pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act shall not exceed \$18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

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

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required

to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual

Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b)

of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000

1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000

2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000

and

each fiscal year
thereafter that bonds
are outstanding under
Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by

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

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

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois

Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

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

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~and the Energy Infrastructure Fund~~ pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation

Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

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

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax

Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000
2032	\$320,100,000
2033	\$331,200,000
2034	\$341,200,000
2035	\$351,400,000
2036	\$361,900,000

2037	\$372,800,000
2038	\$384,000,000
2039	\$395,500,000
2040	\$407,400,000
2041	\$419,600,000
2042	\$432,200,000
2043	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, ~~the Illinois Tax Increment Fund,~~ the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local

Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given

to that term in Section 3-40 of the Use Tax Act.

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

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

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

(Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

Section 2-50. The Service Occupation Tax Act is amended by changing Section 9 as follows:

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

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax at the time when he is required to file his return for the period during which such tax was collectible, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. When determining the discount allowed under this Section, servicemen shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Where such tangible personal property is sold under a

conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the serviceman, in collecting the tax may collect, for each tax return period, only the tax applicable to the part of the selling price actually received during such tax return period.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable rules and regulations to be promulgated by the Department of Revenue. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. The return shall include the gross receipts which were received during the preceding calendar month or quarter on the following items upon which tax would have been due but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly: (i) food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption); and (ii) food prepared for immediate consumption and transferred incident to a sale of service subject to this Act or the Service Use Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home

Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act. The return shall also include the amount of tax that would have been due on the items listed in the previous sentence but for the 0% rate imposed under this amendatory Act of the 102nd General Assembly.

On and after January 1, 2018, with respect to servicemen whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

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

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

5. The amount of tax due;

5-5. The signature of the taxpayer; and

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

Each serviceman required or authorized to collect the tax herein imposed on aviation fuel acquired as an incident to the purchase of a service in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen transferring aviation fuel incident to sales of service shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

Prior to October 1, 2003, and on and after September 1, 2004 a serviceman may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Service Use Tax as provided in Section 3-70 of the Service Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-70 of the Service Use Tax Act. A Manufacturer's Purchase Credit certification, accepted prior to October 1, 2003 or on or after September 1, 2004 by a serviceman as provided in Section 3-70 of the Service Use Tax Act, may be used by that serviceman to satisfy Service Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchase Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after

September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

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

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

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

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

discontinuing such business.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

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

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

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

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

Where a serviceman collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Occupation Tax, Service Use Tax, Retailers' Occupation Tax or Use Tax which such serviceman may be required to pay or remit

to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

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

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

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund the revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the revenue realized for the preceding month from the 6.25% general rate on sales of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the

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

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

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

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

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

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

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

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

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

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

outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be

deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000

2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000
and	

each fiscal year
thereafter that bonds
are outstanding under
Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

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

Subject to payment of amounts into the Capital Projects Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an

amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

~~Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic~~

~~Opportunity Law of the Civil Administrative Code of Illinois.~~

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

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the

moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000

2026	.....	\$212,200,000
2027	.....	\$218,500,000
2028	.....	\$225,100,000
2029	.....	\$288,700,000
2030	.....	\$298,900,000
2031	.....	\$309,300,000
2032	.....	\$320,100,000
2033	.....	\$331,200,000
2034	.....	\$341,200,000
2035	.....	\$351,400,000
2036	.....	\$361,900,000
2037	.....	\$372,800,000
2038	.....	\$384,000,000
2039	.....	\$395,500,000
2040	.....	\$407,400,000
2041	.....	\$419,600,000
2042	.....	\$432,200,000
2043	.....	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net

revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the

Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

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

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

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to $1/6$ of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of

a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

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

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

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

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

Net revenue realized for a month shall be the revenue

collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

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

(Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

Section 2-55. The Retailers' Occupation Tax Act is amended by changing Section 3 as follows:

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

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

1. The name of the seller;

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

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

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

5. Deductions allowed by law;

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

~~102-700 this amendatory Act of the 102nd General Assembly;~~

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

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

9. The signature of the taxpayer; and

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

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average \$20,000 or more, all returns required to be filed pursuant to this Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed

electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchase

Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

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

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due; and
6. Such other reasonable information as the Department

may require.

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

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

meaning prescribed in the Liquor Control Act of 1934.

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably required by the Department. A distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to each retailer listed on the monthly statement a report containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10th day of the month for the preceding month during which the transaction occurred. The distributor, importing distributor, or manufacturer shall notify the retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the sales information. If the retailer is unable to receive the sales information by electronic means, the distributor, importing distributor, or manufacturer shall furnish the sales information by personal

delivery or by mail. For purposes of this paragraph, the term "electronic means" includes, but is not limited to, the use of a secure Internet website, e-mail, or facsimile.

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities

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

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

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

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

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

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

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

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

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as

monthly returns.

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

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

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

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

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

manner and form as required by the Department.

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

The transaction reporting return, in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the

sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

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

Such transaction reporting return shall be filed not later than 20 days after the day of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the

Illinois use tax may be transmitted to the Department by way of the State agency with which, or State officer with whom the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

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

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The

Department shall adopt appropriate rules to carry out the mandate of this paragraph.

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

Refunds made by the seller during the preceding return period to purchasers, on account of tangible personal property returned to the seller, shall be allowed as a deduction under subdivision 5 of his monthly or quarterly return, as the case may be, in case the seller had theretofore included the receipts from the sale of such tangible personal property in a

return filed by him and had paid the tax imposed by this Act with respect to such receipts.

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

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

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

Illinois Retail Act, is not eligible for the discount. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 2.1% or 1.75% discount is computed. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Before October 1, 2000, if the taxpayer's average monthly

tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department

for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the

final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such

taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd General Assembly~~ had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 1.25% in

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

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

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

penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

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

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

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or

1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

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

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

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

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. If, in any month, the tax on sales tax holiday items, as defined in

Section 2-8, is imposed at the rate of 1.25%, then the Department shall pay 20% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the County and Mass Transit District Fund.

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

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

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue

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

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

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

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Use Tax

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

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

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

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

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

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

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

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

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

9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000

2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036	450,000,000

and

each fiscal year
thereafter that bonds
are outstanding under

Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

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

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

deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

Subject to payment of amounts into the Build Illinois

Fund, the McCormick Place Expansion Project Fund, and the Illinois Tax Increment Fund, ~~and the Energy Infrastructure Fund~~ pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

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

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000

2028	.....	\$225,100,000
2029	.....	\$288,700,000
2030	.....	\$298,900,000
2031	.....	\$309,300,000
2032	.....	\$320,100,000
2033	.....	\$331,200,000
2034	.....	\$341,200,000
2035	.....	\$351,400,000
2036	.....	\$361,900,000
2037	.....	\$372,800,000
2038	.....	\$384,000,000
2039	.....	\$395,500,000
2040	.....	\$407,400,000
2041	.....	\$419,600,000
2042	.....	\$432,200,000
2043	.....	\$445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023,

subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from

the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the retailer's last Federal

income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

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

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

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

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

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

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

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

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

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

Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type

of seller at the Illinois State Fair, county fairs, art shows, flea markets and similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

(Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff. 1-1-23; revised 12-13-22.)

Section 2-60. The Southwestern Illinois Metropolitan and Regional Planning Act is amended by changing Section 35 as follows:

(70 ILCS 1710/35) (from Ch. 85, par. 1185)

Sec. 35. At the close of each fiscal year, the Commission shall prepare a complete report of its receipts and expenditures during the fiscal year. A copy of this report shall be filed with the Governor and with the treasurer of each county included in the Metropolitan and Regional Counties Area. In addition, on or before December 31 of each even numbered year, the Commission shall prepare ~~jointly with the Department of Commerce and Economic Opportunity,~~ a report of its activities during the biennium indicating how its funds were expended, indicating the amount of the appropriation requested for the next biennium and explaining how the appropriation will be utilized to carry out its responsibilities. A copy of this report shall be filed with the Governor, the Senate and the House of Representatives.

(Source: P.A. 94-793, eff. 5-19-06.)

(730 ILCS 5/3-5-3 rep.)

(730 ILCS 5/5-8-1.3 rep.)

Section 2-70. The Unified Code of Corrections is amended by repealing Sections 3-5-3 and 5-8-1.3.

Section 2-75. The Workers' Compensation Act is amended by changing Section 18.1 as follows:

(820 ILCS 305/18.1)

Sec. 18.1. Claims by former and current employees of the Commission. All claims by current and former employees and appointees of the Commission shall be assigned to a certified independent arbitrator not employed by the Commission designated by the Chairman. In preparing the roster of approved certified independent arbitrators, the Chairman shall seek the advice and recommendation of the Commission or the Workers' Compensation Advisory Board at his or her discretion. ~~The Chairman shall designate an arbitrator from a list of approved certified arbitrators provided by the Commission Review Board.~~ If the Chairman is the claimant, then the independent arbitrator from the approved list shall be designated by the longest serving Commissioner. The designated independent arbitrator shall have the authority of arbitrators of the Commission regarding settlement and adjudication of the claim of the current and former employees and appointees of the Commission. The decision of the independent arbitrator shall become the decision of the Commission. An appeal of the independent arbitrator's decision shall be subject to judicial review in accordance with subsection (f) of Section 19.

(Source: P.A. 97-18, eff. 6-28-11.)

(820 ILCS 305/14.1 rep.)

Section 2-80. The Workers' Compensation Act is amended by repealing Section 14.1.

ARTICLE 3.

Section 3-5. The Department of Agriculture Law of the Civil Administrative Code of Illinois is amended by changing Section 205-40 as follows:

(20 ILCS 205/205-40) (was 20 ILCS 205/40.31)

Sec. 205-40. Export consulting service and standards. The Department and, upon request, the ~~in cooperation with the~~ Department of Commerce and Economic Opportunity, shall (1) provide a consulting service to those who desire to export farm products, commodities, and supplies and guide them in their efforts to improve trade relations; (2) cooperate with agencies and instrumentalities of the federal government to develop export grade standards for farm products, commodities, and supplies produced in Illinois and adopt reasonable rules and regulations to ensure that exports of those products, commodities, and supplies comply with those standards; (3) upon request and after inspection of any such farm product, commodity, or supplies, certify compliance or noncompliance with those standards; (4) provide an informational program to existing and potential foreign importers of farm products,

commodities, and supplies; (5) qualify for U. S. Department of Agriculture matching funds for overseas promotion of farm products, commodities, and supplies according to the federal requirements regarding State expenditures that are eligible for matching funds; and (6) provide a consulting service to persons who desire to export processed or value-added agricultural products and assist those persons in ascertaining legal and regulatory restrictions and market preferences that affect the sale of value-added agricultural products in foreign markets.

(Source: P.A. 100-110, eff. 8-15-17.)

(20 ILCS 605/605-820 rep.)

Section 3-10. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by repealing Section 605-820.

(20 ILCS 630/3 rep.)

(20 ILCS 630/5 rep.)

Section 3-22. The Illinois Emergency Employment Development Act is amended by repealing Sections 3 and 5.

Section 3-25. The Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997 is amended by changing Section 6-6 as follows:

(20 ILCS 687/6-6)

(Section scheduled to be repealed on December 31, 2025)

Sec. 6-6. Energy efficiency program.

(a) For the year beginning January 1, 1998, and thereafter as provided in this Section, each electric utility as defined in Section 3-105 of the Public Utilities Act and each alternative retail electric supplier as defined in Section 16-102 of the Public Utilities Act supplying electric power and energy to retail customers located in the State of Illinois shall contribute annually a pro rata share of a total amount of \$3,000,000 based upon the number of kilowatt-hours sold by each such entity in the 12 months preceding the year of contribution. On or before May 1 of each year, the Illinois Commerce Commission shall determine and notify the Agency of the pro rata share owed by each electric utility and each alternative retail electric supplier based upon information supplied annually to the Illinois Commerce Commission. On or before June 1 of each year, the Agency shall send written notification to each electric utility and each alternative retail electric supplier of the amount of pro rata share they owe. These contributions shall be remitted to the Illinois Environmental Protection Agency ~~Department of Revenue~~ on or before June 30 of each year the contribution is due on a return prescribed and furnished by the Illinois Environmental Protection Agency ~~Department of Revenue~~ showing such information as the Illinois Environmental Protection Agency

~~Department of Revenue~~ may reasonably require. The funds received pursuant to this Section shall be subject to the appropriation of funds by the General Assembly. The Illinois Environmental Protection Agency ~~Department of Revenue~~ shall place the funds remitted under this Section in a trust fund, that is hereby created in the State Treasury, called the Energy Efficiency Trust Fund. If an electric utility or alternative retail electric supplier does not remit its pro rata share to the Illinois Environmental Protection Agency ~~Department of Revenue~~, the Illinois Environmental Protection Agency ~~Department of Revenue~~ must inform the Illinois Commerce Commission of such failure. The Illinois Commerce Commission may then revoke the certification of that electric utility or alternative retail electric supplier. The Illinois Commerce Commission may not renew the certification of any electric utility or alternative retail electric supplier that is delinquent in paying its pro rata share. These changes made to this subsection (a) by this amendatory Act of the 103rd General Assembly apply beginning July 1, 2023.

(b) The Agency shall disburse the moneys in the Energy Efficiency Trust Fund to benefit residential electric customers through projects which the Agency has determined will promote energy efficiency in the State of Illinois. The Department of Commerce and Economic Opportunity shall establish a list of projects eligible for grants from the Energy Efficiency Trust Fund including, but not limited to,

supporting energy efficiency efforts for low-income households, replacing energy inefficient windows with more efficient windows, replacing energy inefficient appliances with more efficient appliances, replacing energy inefficient lighting with more efficient lighting, insulating dwellings and buildings, using market incentives to encourage energy efficiency, and such other projects which will increase energy efficiency in homes and rental properties.

(c) The Agency may, by administrative rule, establish criteria and an application process for this grant program.

(d) (Blank).

(e) (Blank).

(Source: P.A. 102-444, eff. 8-20-21.)

(20 ILCS 3934/Act rep.)

Section 3-55. The Electronic Health Records Taskforce Act is repealed.

Section 3-60. The Green Governments Illinois Act is amended by changing Section 15 as follows:

(20 ILCS 3954/15)

Sec. 15. Council membership and administrative support. Representatives from various State agencies and State universities with specific fiscal, procurement, educational, and environmental policy expertise shall comprise the Council.

Until the effective date of this amendatory Act of the 97th General Assembly, the Lieutenant Governor is the chair of the Council. On and after the effective date of this amendatory Act of the 97th General Assembly, the Governor is the chair of the Council, and the Lieutenant Governor, or his or her designee, shall be a member of the council. The director or President, respectively, of each of the following State agencies and State universities, or his or her designee, is a member of the Council: ~~the Department of Commerce and Economic Opportunity,~~ the Environmental Protection Agency, the University of Illinois, the Department of Natural Resources, the Department of Central Management Services, the Governor's Office of Management and Budget, the Department of Agriculture, the Department of Transportation, the Department of Corrections, the Department of Human Services, the Department of Public Health, the State Board of Education, the Board of Higher Education, and the Capital Development Board.

The Office of the Governor shall provide administrative support to the Council. A minimum of one staff position in the Office of the Governor shall be dedicated to the Green Governments Illinois program.

(Source: P.A. 97-573, eff. 8-25-11; 98-346, eff. 8-14-13.)

(30 ILCS 105/5.914 rep.)

Section 3-63. The State Finance Act is amended by repealing Section 5.914.

Section 3-65. The State Finance Act is amended by changing Sections 5k and 6z-75 as follows:

(30 ILCS 105/5k)

Sec. 5k. Cash flow borrowing and general funds liquidity; FY15.

(a) In order to meet cash flow deficits and to maintain liquidity in the General Revenue Fund and the Health Insurance Reserve Fund, on and after July 1, 2014 and through June 30, 2015, the State Treasurer and the State Comptroller shall make transfers to the General Revenue Fund and the Health Insurance Reserve Fund, as directed by the Governor, out of special funds of the State, to the extent allowed by federal law. No such transfer may reduce the cumulative balance of all of the special funds of the State to an amount less than the total debt service payable during the 12 months immediately following the date of the transfer on any bonded indebtedness of the State and any certificates issued under the Short Term Borrowing Act. At no time shall the outstanding total transfers made from the special funds of the State to the General Revenue Fund and the Health Insurance Reserve Fund under this Section exceed \$650,000,000; once the amount of \$650,000,000 has been transferred from the special funds of the State to the General Revenue Fund and the Health Insurance Reserve Fund, additional transfers may be made from the

special funds of the State to the General Revenue Fund and the Health Insurance Reserve Fund under this Section only to the extent that moneys have first been re-transferred from the General Revenue Fund and the Health Insurance Reserve Fund to those special funds of the State. Notwithstanding any other provision of this Section, no such transfer may be made from any special fund that is exclusively collected by or appropriated to any other constitutional officer without the written approval of that constitutional officer.

(b) If moneys have been transferred to the General Revenue Fund and the Health Insurance Reserve Fund pursuant to subsection (a) of this Section, this amendatory Act of the 98th General Assembly shall constitute the continuing authority for and direction to the State Treasurer and State Comptroller to reimburse the funds of origin from the General Revenue Fund by transferring to the funds of origin, at such times and in such amounts as directed by the Governor when necessary to support appropriated expenditures from the funds, an amount equal to that transferred from them plus any interest that would have accrued thereon had the transfer not occurred. When any of the funds from which moneys have been transferred pursuant to subsection (a) have insufficient cash from which the State Comptroller may make expenditures properly supported by appropriations from the fund, then the State Treasurer and State Comptroller shall transfer from the General Revenue Fund to the fund only such amount as is

immediately necessary to satisfy outstanding expenditure obligations on a timely basis.

(c) On the first day of each ~~quarterly period in each~~ fiscal year, until such time as a report indicates that all moneys borrowed and interest pursuant to this Section have been repaid, the Governor's Office of Management and Budget shall provide to the President and the Minority Leader of the Senate, the Speaker and the Minority Leader of the House of Representatives, and the Commission on Government Forecasting and Accountability a report on all transfers made pursuant to this Section in the prior fiscal year ~~quarterly period~~. The report must be provided in electronic format. The report must include all of the following:

(1) The date each transfer was made.

(2) The amount of each transfer.

(3) In the case of a transfer from the General Revenue Fund to a fund of origin pursuant to subsection (b) of this Section, the amount of interest being paid to the fund of origin.

(4) The end of day balance of the fund of origin, the General Revenue Fund and the Health Insurance Reserve Fund on the date the transfer was made.

(Source: P.A. 98-682, eff. 6-30-14; 99-523, eff. 6-30-16.)

(30 ILCS 105/6z-75)

Sec. 6z-75. The Illinois Power Agency Trust Fund.

(a) Creation. The Illinois Power Agency Trust Fund is created as a special fund in the State treasury. The State Treasurer shall be the custodian of the Fund. Amounts in the Fund, both principal and interest not appropriated, shall be invested as provided by law.

(b) Funding and investment.

(1) The Illinois Power Agency Trust Fund may accept, receive, and administer any grants, loans, or other funds made available to it by any source. Any such funds received by the Fund shall not be considered income, but shall be added to the principal of the Fund.

(2) The investments of the Fund shall be managed by the Illinois State Board of Investment, for the purpose of obtaining a total return on investments for the long term, as provided for under Article 22A of the Illinois Pension Code.

(c) Investment proceeds. Subject to the provisions of subsection (d) of this Section, the General Assembly may annually appropriate from ~~the Illinois Power Agency Trust Fund~~ ~~to~~ the Illinois Power Agency Operations Fund an amount calculated not to exceed 90% of the prior fiscal year's annual investment income earned by the Illinois Power Agency Trust Fund to the Illinois Power Agency. Any investment income not appropriated by the General Assembly in a given fiscal year shall be added to the principal of the Fund, and thereafter considered a part thereof and not subject to appropriation as

income earned by the Fund.

(d) Expenditures.

(1) During Fiscal Year 2008 and Fiscal Year 2009, the General Assembly shall not appropriate any of the investment income earned by the Illinois Power Agency Trust Fund to the Illinois Power Agency.

(2) During Fiscal Year 2010 and Fiscal Year 2011, the General Assembly shall appropriate a portion of the investment income earned by the Illinois Power Agency Trust Fund to repay to the General Revenue Fund of the State of Illinois those amounts, if any, appropriated from the General Revenue Fund for the operation of the Illinois Power Agency during Fiscal Year 2008 and Fiscal Year 2009, so that at the end of Fiscal Year 2011, the entire amount, if any, appropriated from the General Revenue Fund for the operation of the Illinois Power Agency during Fiscal Year 2008 and Fiscal Year 2009 will be repaid in full to the General Revenue Fund.

(3) In Fiscal Year 2012 and thereafter, the General Assembly shall consider the need to balance its appropriations from the investment income earned by the Fund with the need to provide for the growth of the principal of the Illinois Power Agency Trust Fund in order to ensure that the Fund is able to produce sufficient investment income to fund the operations of the Illinois Power Agency in future years.

(4) If the Illinois Power Agency shall cease operations, then, unless otherwise provided for by law or appropriation, the principal and any investment income earned by the Fund shall be transferred into the Supplemental Low-Income Energy Assistance Fund.

(e) Implementation. The provisions of this Section shall not be operative until the Illinois Power Agency Trust Fund has accumulated a principal balance of \$25,000,000.

(Source: P.A. 102-1071, eff. 6-10-22.)

Section 3-70. The Industrial Development Assistance Law is amended by changing Sections 4, 5, and 7 as follows:

(30 ILCS 720/4) (from Ch. 85, par. 894)

Sec. 4. Recognition of industrial development agencies. The Department, upon receipt of certified copies of such resolutions as may be necessary to satisfy it that an industrial development agency has been duly chosen to act within a particular county, may ~~shall~~ recognize such industrial development agency as the sole such agency within such county for the purposes of this Act.

(Source: P.A. 76-1961.)

(30 ILCS 720/5) (from Ch. 85, par. 895)

Sec. 5. Applications for and approval of grants to industrial development agencies. Subject to appropriation, the

~~The~~ Department is authorized to make grants to recognized industrial development agencies, to assist such agencies in the financing of their operational costs for the purposes of making studies, surveys and investigations, the compilation of data and statistics and in the carrying out of planning and promotional programs; but before any such grant may be made,

(A) The industrial development agency shall have made application to the Department for such grant, and shall have therein set forth the studies proposed to be made, the statistics, data and surveys proposed to be completed, and the program proposed to be undertaken for the purpose of encouraging and stimulating industrial development in the county. The application shall further state, under oath or affirmation, with evidence thereof satisfactory to the department, the amount of funds held by or committed or subscribed to the industrial development agency for application to the purposes herein described and the amount of the grant for which application is made; and

(B) The Department, after review of the application, if satisfied that the program of the industrial development agency appears to be in accord with the purposes of this Act, shall authorize the making of a matching grant to such industrial development agency equal to funds of the agency allocated by it to the program described in its application; but such State grant shall not exceed an amount equal to one-twentieth of one dollar for each inhabitant of the county

or counties represented by such agency as determined by the last preceding decennial United States Census.

(Source: P.A. 76-1961.)

(30 ILCS 720/7) (from Ch. 85, par. 897)

Sec. 7. Rules and regulations of the department. In order to effectuate and enforce the provisions of this Act, the Department may adopt ~~is authorized to promulgate~~ necessary rules and regulations and prescribe procedures in order to assure compliance by industrial development agencies in carrying out the purposes for which grants may be made hereunder.

(Source: P.A. 76-1961.)

Section 3-75. The Build Illinois Act is amended by changing Section 9-4.2a as follows:

(30 ILCS 750/9-4.2a)

Sec. 9-4.2a. Rural micro-business loans.

(a) In order to increase the growth of small rural businesses, the rural micro-business loan program is created and shall be administered by the Department of Commerce and Economic Opportunity, subject to appropriation. This program shall help small businesses that lack sufficient collateral or equity access funds at competitive terms to help create or retain jobs, modernize equipment or facilities, and maintain

their competitiveness.

(b) In the making of loans for rural micro-businesses, as defined below, the Department is authorized to employ different criteria in lieu of the general provisions of subsections (b), (d), (e), (f), (h), and (i) of Section 9-4. The Department shall adopt rules for the administration of this program.

For purposes of this Section, "rural micro-business" means a business that: (i) employs 5 or fewer full-time employees, including the owner if the owner is an employee, and (ii) is based on the production, processing, or marketing of agricultural products, forest products, cottage and craft products, or tourism.

(c) The Department ~~may shall~~ determine by rule the amount, term, interest rate, and allowable uses of loans awarded under this program, except that:

(1) The loan shall not exceed \$25,000 or 50% of the business project costs, unless the Director of the Department determines that a waiver of these limits is required to meet the purposes of this Act.

(2) The loan shall only be made if the Department determines that the number of jobs to be created or retained by the business is reasonable in relation to the loan funds requested.

(3) The borrower shall provide a written statement of the funds required to establish or support the business

and shall provide equity capital in an amount equal to 10% of the first \$10,000 of the required funds and equity capital, other loans, or leveraged capital, or any combination thereof, in an amount equal to 50% of any additional required funds.

(4) The loan shall be in a principal amount and form and contain terms and provisions with respect to security, insurance, reporting, delinquency charges, default remedies, and other matters that the Department determines are appropriate to protect the public interest and are consistent with the purposes of this Section. The terms and provisions may be less than required for similar loans not covered by this Section.

(5) The Department shall award no less than 80% of the amount available for this program for loans to businesses that are located in counties with a population of 100,000 or less.

(Source: P.A. 94-392, eff. 8-1-05.)

Section 3-80. The State Mandates Act is amended by changing Section 4 as follows:

(30 ILCS 805/4) (from Ch. 85, par. 2204)

Sec. 4. Collection and maintenance of information concerning state mandates.

(a) The Department of Commerce and Economic Opportunity,

hereafter referred to as the Department, shall, subject to appropriation, be responsible for:

(1) Collecting and maintaining information on State mandates, including information required for effective implementation of the provisions of this Act.

(2) Reviewing local government applications for reimbursement submitted under this Act in cases in which the General Assembly has appropriated funds to reimburse local governments for costs associated with the implementation of a State mandate. In cases in which there is no appropriation for reimbursement, upon a request for determination of a mandate by a unit of local government, or more than one unit of local government filing a single request, other than a school district or a community college district, the Department shall determine whether a Public Act constitutes a mandate and, if so, the Statewide cost of implementation.

(3) Hearing complaints or suggestions from local governments and other affected organizations as to existing or proposed State mandates.

(4) Reporting each year to the Governor and the General Assembly regarding the administration of provisions of this Act and changes proposed to this Act.

The Commission on Government Forecasting and Accountability shall conduct public hearings as needed to review the information collected and the recommendations made

by the Department under this subsection (a). The Department shall cooperate fully with the Commission on Government Forecasting and Accountability, providing any information, supporting documentation and other assistance required by the Commission on Government Forecasting and Accountability to facilitate the conduct of the hearing.

(b) Within 2 years following the effective date of this Act, the Department shall, subject to appropriation, collect and tabulate relevant information as to the nature and scope of each existing State mandate, including but not necessarily limited to (i) identity of type of local government and local government agency or official to whom the mandate is directed; (ii) whether or not an identifiable local direct cost is necessitated by the mandate and the estimated annual amount; (iii) extent of State financial participation, if any, in meeting identifiable costs; (iv) State agency, if any, charged with supervising the implementation of the mandate; and (v) a brief description of the mandate and a citation of its origin in statute or regulation.

(c) The resulting information from subsection (b) shall be published in a catalog available to members of the General Assembly, State and local officials, and interested citizens. As new mandates are enacted they shall be added to the catalog, and each January 31 the Department shall, subject to appropriation, list each new mandate enacted at the preceding session of the General Assembly, and the estimated additional

identifiable direct costs, if any imposed upon local governments. A revised version of the catalog shall, subject to appropriation, be published every 2 years beginning with the publication date of the first catalog.

(d) Failure of the General Assembly to appropriate adequate funds for reimbursement as required by this Act shall not relieve the Department of Commerce and Economic Opportunity from its obligations under this Section.

(Source: P.A. 100-1148, eff. 12-10-18.)

(70 ILCS 210/22.1 rep.)

Section 3-85. The Metropolitan Pier and Exposition Authority Act is amended by repealing Section 22.1.

Section 3-90. The Forensic Psychiatry Fellowship Training Act is amended by changing Section 5 as follows:

(110 ILCS 46/5)

Sec. 5. Creation of program. The University of Illinois at Chicago and Southern Illinois University shall expand their focuses on enrolling, training, and graduating forensic mental health professionals by each creating, subject to appropriations, a forensic psychiatry fellowship training program at their Colleges of Medicine.

(Source: P.A. 95-22, eff. 8-3-07.)

Section 3-95. The Liquor Control Act of 1934 is amended by changing Sections 6-5 and 9-12 as follows:

(235 ILCS 5/6-5) (from Ch. 43, par. 122)

Sec. 6-5. Except as otherwise provided in this Section, it is unlawful for any person having a retailer's license or any officer, associate, member, representative or agent of such licensee to accept, receive or borrow money, or anything else of value, or accept or receive credit (other than merchandising credit in the ordinary course of business for a period not to exceed 30 days) directly or indirectly from any manufacturer, importing distributor or distributor of alcoholic liquor, or from any person connected with or in any way representing, or from any member of the family of, such manufacturer, importing distributor, distributor or wholesaler, or from any stockholders in any corporation engaged in manufacturing, distributing or wholesaling of such liquor, or from any officer, manager, agent or representative of said manufacturer. Except as provided below, it is unlawful for any manufacturer or distributor or importing distributor to give or lend money or anything of value, or otherwise loan or extend credit (except such merchandising credit) directly or indirectly to any retail licensee or to the manager, representative, agent, officer or director of such licensee. A manufacturer, distributor or importing distributor may furnish free advertising, posters, signs, brochures, hand-outs, or

other promotional devices or materials to any unit of government owning or operating any auditorium, exhibition hall, recreation facility or other similar facility holding a retailer's license, provided that the primary purpose of such promotional devices or materials is to promote public events being held at such facility. A unit of government owning or operating such a facility holding a retailer's license may accept such promotional devices or materials designed primarily to promote public events held at the facility. No retail licensee delinquent beyond the 30 day period specified in this Section shall solicit, accept or receive credit, purchase or acquire alcoholic liquors, directly or indirectly from any other licensee, and no manufacturer, distributor or importing distributor shall knowingly grant or extend credit, sell, furnish or supply alcoholic liquors to any such delinquent retail licensee; provided that the purchase price of all beer sold to a retail licensee shall be paid by the retail licensee in cash on or before delivery of the beer, and unless the purchase price payable by a retail licensee for beer sold to him in returnable bottles shall expressly include a charge for the bottles and cases, the retail licensee shall, on or before delivery of such beer, pay the seller in cash a deposit in an amount not less than the deposit required to be paid by the distributor to the brewer; but where the brewer sells direct to the retailer, the deposit shall be an amount no less than that required by the brewer from his own

distributors; and provided further, that in no instance shall this deposit be less than 50 cents for each case of beer in pint or smaller bottles and 60 cents for each case of beer in quart or half-gallon bottles; and provided further, that the purchase price of all beer sold to an importing distributor or distributor shall be paid by such importing distributor or distributor in cash on or before the 15th day (Sundays and holidays excepted) after delivery of such beer to such purchaser; and unless the purchase price payable by such importing distributor or distributor for beer sold in returnable bottles and cases shall expressly include a charge for the bottles and cases, such importing distributor or distributor shall, on or before the 15th day (Sundays and holidays excepted) after delivery of such beer to such purchaser, pay the seller in cash a required amount as a deposit to assure the return of such bottles and cases. Nothing herein contained shall prohibit any licensee from crediting or refunding to a purchaser the actual amount of money paid for bottles, cases, kegs or barrels returned by the purchaser to the seller or paid by the purchaser as a deposit on bottles, cases, kegs or barrels, when such containers or packages are returned to the seller. Nothing herein contained shall prohibit any manufacturer, importing distributor or distributor from extending usual and customary credit for alcoholic liquor sold to customers or purchasers who live in or maintain places of business outside of this State when such

alcoholic liquor is actually transported and delivered to such points outside of this State.

A manufacturer, distributor, or importing distributor may furnish free social media advertising to a retail licensee if the social media advertisement does not contain the retail price of any alcoholic liquor and the social media advertisement complies with any applicable rules or regulations issued by the Alcohol and Tobacco Tax and Trade Bureau of the United States Department of the Treasury. A manufacturer, distributor, or importing distributor may list the names of one or more unaffiliated retailers in the advertisement of alcoholic liquor through social media. Nothing in this Section shall prohibit a retailer from communicating with a manufacturer, distributor, or importing distributor on social media or sharing media on the social media of a manufacturer, distributor, or importing distributor. A retailer may request free social media advertising from a manufacturer, distributor, or importing distributor. Nothing in this Section shall prohibit a manufacturer, distributor, or importing distributor from sharing, reposting, or otherwise forwarding a social media post by a retail licensee, so long as the sharing, reposting, or forwarding of the social media post does not contain the retail price of any alcoholic liquor. No manufacturer, distributor, or importing distributor shall pay or reimburse a retailer, directly or indirectly, for any social media

advertising services, except as specifically permitted in this Act. No retailer shall accept any payment or reimbursement, directly or indirectly, for any social media advertising services offered by a manufacturer, distributor, or importing distributor, except as specifically permitted in this Act. For the purposes of this Section, "social media" means a service, platform, or site where users communicate with one another and share media, such as pictures, videos, music, and blogs, with other users free of charge.

No right of action shall exist for the collection of any claim based upon credit extended to a distributor, importing distributor or retail licensee contrary to the provisions of this Section.

Every manufacturer, importing distributor and distributor shall submit or cause to be submitted, to the State Commission, ~~in triplicate,~~ not later than Thursday of each calendar week, a verified written list of the names and respective addresses of each retail licensee purchasing spirits or wine from such manufacturer, importing distributor or distributor who, on the first business day of that calendar week, was delinquent beyond the above mentioned permissible merchandising credit period of 30 days; or, if such is the fact, a verified written statement that no retail licensee purchasing spirits or wine was then delinquent beyond such permissible merchandising credit period of 30 days.

Every manufacturer, importing distributor and distributor

shall submit or cause to be submitted, to the State Commission, ~~in triplicate,~~ a verified written list of the names and respective addresses of each previously reported delinquent retail licensee who has cured such delinquency by payment, which list shall be submitted not later than the close of the second full business day following the day such delinquency was so cured.

The written list of delinquent retail licensees shall be developed, administered, and maintained only by the State Commission. The State Commission shall notify each retail licensee that it has been placed on the delinquency list. Determinations of delinquency or nondelinquency shall be made only by the State Commission.

Such written verified reports required to be submitted by this Section shall be posted by the State Commission in each of its offices in places available for public inspection not later than the day following receipt thereof by the State Commission. The reports so posted shall constitute notice to every manufacturer, importing distributor and distributor of the information contained therein. Actual notice to manufacturers, importing distributors and distributors of the information contained in any such posted reports, however received, shall also constitute notice of such information.

The 30-day merchandising credit period allowed by this Section shall commence with the day immediately following the date of invoice and shall include all successive days

including Sundays and holidays to and including the 30th successive day.

In addition to other methods allowed by law, payment by check or credit card during the period for which merchandising credit may be extended under the provisions of this Section shall be considered payment. All checks received in payment for alcoholic liquor shall be promptly deposited for collection. A post dated check or a check dishonored on presentation for payment shall not be deemed payment.

A credit card payment in dispute by a retailer shall not be deemed payment, and the debt uncured for merchandising credit shall be reported as delinquent. Nothing in this Section shall prevent a distributor, self-distributing manufacturer, or importing distributor from assessing a usual and customary transaction fee representative of the actual finance charges incurred for processing a credit card payment. This transaction fee shall be disclosed on the invoice. It shall be considered unlawful for a distributor, importing distributor, or self-distributing manufacturer to waive finance charges for retailers.

A retail licensee shall not be deemed to be delinquent in payment for any alleged sale to him of alcoholic liquor when there exists a bona fide dispute between such retailer and a manufacturer, importing distributor or distributor with respect to the amount of indebtedness existing because of such alleged sale. A retail licensee shall not be deemed to be

delinquent under this provision and 11 Ill. Adm. Code 100.90 until 30 days after the date on which the region in which the retail licensee is located enters Phase 4 of the Governor's Restore Illinois Plan as issued on May 5, 2020.

A delinquent retail licensee who engages in the retail liquor business at 2 or more locations shall be deemed to be delinquent with respect to each such location.

The license of any person who violates any provision of this Section shall be subject to suspension or revocation in the manner provided by this Act.

If any part or provision of this Article or the application thereof to any person or circumstances shall be adjudged invalid by a court of competent jurisdiction, such judgment shall be confined by its operation to the controversy in which it was mentioned and shall not affect or invalidate the remainder of this Article or the application thereof to any other person or circumstance and to this and the provisions of this Article are declared severable.

(Source: P.A. 101-631, eff. 6-2-20; 102-8, eff. 6-2-21; 102-442, eff. 1-1-22; 102-813, eff. 5-13-22.)

(235 ILCS 5/9-12) (from Ch. 43, par. 175.1)

Sec. 9-12. Within 10 days after the filing of any petition under this Article, the official with whom the petition is filed shall prepare, ~~in quintuplicate,~~ the report hereinafter prescribed. One copy shall be kept on file in the official's

office, and he shall, by registered mail, send two copies to the Secretary of State, one copy to the county clerk and one copy to the person who filed the petition.

The official shall make such report substantially in the following form:

Report of filing of petition for local option election to be held on in (name of precinct, etc.).

Date of filing

By whom filed

Number of signers

Proposal(s) to be voted upon

.... (Official)

Immediately upon completion of the canvass of any local option election, the official shall prepare, ~~in quadruplicate,~~ a report of the election result as hereinafter prescribed, and shall keep one copy on file in his office and, within 10 days after the canvass, shall, by registered mail, send two copies to the Secretary of State and one copy to the county clerk. The report shall be substantially as follows:

Report of local option election held on in (name of precinct, etc.) upon the following proposal(s)

Number voting "YES"

Number voting "NO"

.... (Official)

The official shall sign each copy of every report required by this Section.

The Secretary of State and the county clerk shall keep on file in their offices, available for inspection, any report received by him pursuant to this Section.

(Source: P.A. 91-357, eff. 7-29-99.)

Section 3-100. The Atherosclerosis Prevention Act is amended by changing Section 15 as follows:

(410 ILCS 3/15)

Sec. 15. Duties. The Department of Public Health, ~~with the advice of the Atherosclerosis Advisory Committee,~~ shall do all of the following:

(1) Develop standards for determining eligibility for support of research, education, and prevention activities.

(2) Assist in the development and expansion of programs for research in the causes and cures of atherosclerosis, including medical procedures and techniques that have a lifesaving effect in the care and treatment of persons suffering from the disease.

(3) Assist in expanding resources for research and medical care in the cardiovascular disease field.

(4) Establish or cause to be established, through its

own resources or by contract or otherwise, with other agencies or institutions, facilities and systems for early detection of persons with heart disease or conditions that might lead to heart disease and for referral to those persons' physicians or other appropriate resources for care.

(5) Institute and carry on educational programs among physicians, hospitals, public health departments, and the public concerning atherosclerosis, including the dissemination of information and the conducting of educational programs concerning the prevention of atherosclerosis and the methods for the care and treatment of persons suffering from the disease.

(Source: P.A. 91-343, eff. 1-1-00.)

Section 3-105. The Environmental Protection Act is amended by changing Section 55.6 as follows:

(415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

Sec. 55.6. Used Tire Management Fund.

(a) There is hereby created in the State Treasury a special fund to be known as the Used Tire Management Fund. There shall be deposited into the Fund all monies received as (1) recovered costs or proceeds from the sale of used tires under Section 55.3 of this Act, (2) repayment of loans from the Used Tire Management Fund, or (3) penalties or punitive

damages for violations of this Title, except as provided by subdivision (b) (4) or (b) (4-5) of Section 42.

(b) Beginning January 1, 1992, in addition to any other fees required by law, the owner or operator of each site required to be registered or permitted under subsection (d) or (d-5) of Section 55 shall pay to the Agency an annual fee of \$100. Fees collected under this subsection shall be deposited into the Environmental Protection Permit and Inspection Fund.

(c) Pursuant to appropriation, moneys up to an amount of \$4 million per fiscal year from the Used Tire Management Fund shall be allocated as follows:

(1) 38% shall be available to the Agency for the following purposes, provided that priority shall be given to item (i):

(i) To undertake preventive, corrective or removal action as authorized by and in accordance with Section 55.3, and to recover costs in accordance with Section 55.3.

(ii) For the performance of inspection and enforcement activities for used and waste tire sites.

(iii) (Blank).

(iv) To provide financial assistance to units of local government for the performance of inspecting, investigating and enforcement activities pursuant to subsection (r) of Section 4 at used and waste tire sites.

(v) To provide financial assistance for used and waste tire collection projects sponsored by local government or not-for-profit corporations.

(vi) For the costs of fee collection and administration relating to used and waste tires, and to accomplish such other purposes as are authorized by this Act and regulations thereunder.

(vii) To provide financial assistance to units of local government and private industry for the purposes of:

(A) assisting in the establishment of facilities and programs to collect, process, and utilize used and waste tires and tire-derived materials;

(B) demonstrating the feasibility of innovative technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials; and

(C) applying demonstrated technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials.

(2) (Blank).

(2.1) For the fiscal year beginning July 1, 2004 and for all fiscal years thereafter, 23% shall be deposited into the General Revenue Fund. Prior to the fiscal year

beginning July 1, 2023, such ~~Such~~ transfers are at the direction of the Department of Revenue, and shall be made within 30 days after the end of each quarter. Beginning with the fiscal year beginning July 1, 2023, such transfers are at the direction of the Agency and shall be made within 30 days after the end of each quarter.

(3) 25% shall be available to the Illinois Department of Public Health for the following purposes:

(A) To investigate threats or potential threats to the public health related to mosquitoes and other vectors of disease associated with the improper storage, handling and disposal of tires, improper waste disposal, or natural conditions.

(B) To conduct surveillance and monitoring activities for mosquitoes and other arthropod vectors of disease, and surveillance of animals which provide a reservoir for disease-producing organisms.

(C) To conduct training activities to promote vector control programs and integrated pest management as defined in the Vector Control Act.

(D) To respond to inquiries, investigate complaints, conduct evaluations and provide technical consultation to help reduce or eliminate public health hazards and nuisance conditions associated with mosquitoes and other vectors.

(E) To provide financial assistance to units of

local government for training, investigation and response to public nuisances associated with mosquitoes and other vectors of disease.

(4) 2% shall be available to the Department of Agriculture for its activities under the Illinois Pesticide Act relating to used and waste tires.

(5) 2% shall be available to the Pollution Control Board for administration of its activities relating to used and waste tires.

(6) 10% shall be available to the University of Illinois for the Prairie Research Institute to perform research to study the biology, distribution, population ecology, and biosystematics of tire-breeding arthropods, especially mosquitoes, and the diseases they spread.

(d) By January 1, 1998, and biennially thereafter, each State agency receiving an appropriation from the Used Tire Management Fund shall report to the Governor and the General Assembly on its activities relating to the Fund.

(e) Any monies appropriated from the Used Tire Management Fund, but not obligated, shall revert to the Fund.

(f) In administering the provisions of subdivisions (1), (2) and (3) of subsection (c) of this Section, the Agency, the Department of Commerce and Economic Opportunity, and the Illinois Department of Public Health shall ensure that appropriate funding assistance is provided to any municipality with a population over 1,000,000 or to any sanitary district

which serves a population over 1,000,000.

(g) Pursuant to appropriation, monies in excess of \$4 million per fiscal year from the Used Tire Management Fund shall be used as follows:

(1) 55% shall be available to the Agency for the following purposes, provided that priority shall be given to subparagraph (A):

(A) To undertake preventive, corrective or renewed action as authorized by and in accordance with Section 55.3 and to recover costs in accordance with Section 55.3.

(B) To provide financial assistance to units of local government and private industry for the purposes of:

(i) assisting in the establishment of facilities and programs to collect, process, and utilize used and waste tires and tire-derived materials;

(ii) demonstrating the feasibility of innovative technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials; and

(iii) applying demonstrated technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials.

(C) To provide grants to public universities for vector-related research, disease-related research, and for related laboratory-based equipment and field-based equipment.

(2) (Blank).

(3) For the fiscal year beginning July 1, 2004 and for all fiscal years thereafter, 45% shall be deposited into the General Revenue Fund. Prior to the fiscal year beginning July 1, 2023, such ~~Such~~ transfers are at the direction of the Department of Revenue, and shall be made within 30 days after the end of each quarter. Beginning with the fiscal year beginning July 1, 2023, such transfers are at the direction of the Agency and shall be made within 30 days after the end of each quarter.

(Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff. 8-14-18; 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

(615 ILCS 60/Act rep.)

Section 3-110. The Des Plaines and Illinois Rivers Act is repealed.

Section 3-115. The Minimum Wage Law is amended by changing Section 10 as follows:

(820 ILCS 105/10) (from Ch. 48, par. 1010)

Sec. 10. (a) The Director shall make and revise administrative regulations, including definitions of terms, as he deems appropriate to carry out the purposes of this Act, to prevent the circumvention or evasion thereof, and to safeguard the minimum wage established by the Act. Regulations governing employment of learners may be issued only after notice and opportunity for public hearing, as provided in subsection (c) of this Section.

(b) In order to prevent curtailment of opportunities for employment, avoid undue hardship, and safeguard the minimum wage rate under this Act, the Director may also issue regulations providing for the employment of workers with disabilities at wages lower than the wage rate applicable under this Act, under permits and for such periods of time as specified therein; and providing for the employment of learners at wages lower than the wage rate applicable under this Act. However, such regulation shall not permit lower wages for persons with disabilities on any basis that is unrelated to such person's ability resulting from his disability, and such regulation may be issued only after notice and opportunity for public hearing as provided in subsection (c) of this Section.

(c) Prior to the adoption, amendment or repeal of any rule or regulation by the Director under this Act, except regulations which concern only the internal management of the Department of Labor and do not affect any public right

provided by this Act, the Director shall give proper notice to persons in any industry or occupation that may be affected by the proposed rule or regulation, and hold a public hearing on his proposed action at which any such affected person, or his duly authorized representative, may attend and testify or present other evidence for or against such proposed rule or regulation. Rules and regulations adopted under this Section shall be filed with the Secretary of State in compliance with "An Act concerning administrative rules", as now or hereafter amended. ~~Such adopted and filed rules and regulations shall become effective 10 days after copies thereof have been mailed by the Department to persons in industries affected thereby at their last known address.~~

(d) The commencement of proceedings by any person aggrieved by an administrative regulation issued under this Act does not, unless specifically ordered by the Court, operate as a stay of that administrative regulation against other persons. The Court shall not grant any stay of an administrative regulation unless the person complaining of such regulation files in the Court an undertaking with a surety or sureties satisfactory to the Court for the payment to the employees affected by the regulation, in the event such regulation is affirmed, of the amount by which the compensation such employees are entitled to receive under the regulation exceeds the compensation they actually receive while such stay is in effect.

Public Act 103-0363

HB3856 Enrolled

LRB103 30981 DTM 57576 b

(e) The Department may adopt emergency rules in accordance with Section 5-45 of the Illinois Administrative Procedure Act to implement the changes made by this amendatory Act of the 101st General Assembly.

(Source: P.A. 101-1, eff. 2-19-19.)

ARTICLE 99.

Section 99-999. Effective date. This Act takes effect upon becoming law.

INDEX

Statutes amended in order of appearance

20 ILCS 505/34.10 from Ch. 23, par. 5034.10
20 ILCS 505/5b rep.
20 ILCS 801/1-15
20 ILCS 2105/2105-300 was 20 ILCS 2105/61e
20 ILCS 2310/2310-130 was 20 ILCS 2310/55.82
20 ILCS 2605/2605-595
20 ILCS 4005/8.5 rep.
30 ILCS 105/5.991 new
30 ILCS 105/5.992 new
30 ILCS 105/6p-1 from Ch. 127, par. 142p1
30 ILCS 105/6p-8
30 ILCS 105/6z-82
30 ILCS 105/8.16b from Ch. 127, par. 144.16b
30 ILCS 105/5.287 rep.
30 ILCS 105/5.665 rep.
30 ILCS 105/5.730 rep.
30 ILCS 105/5.749 rep.
30 ILCS 105/5.759 rep.
30 ILCS 105/5.823 rep.
30 ILCS 105/6p-2 rep.
30 ILCS 605/7c
210 ILCS 50/3.86
210 ILCS 50/3.116

Public Act 103-0363

HB3856 Enrolled

LRB103 30981 DTM 57576 b

210 ILCS 50/3.220

210 ILCS 50/3.226 rep.

225 ILCS 728/27 rep.

305 ILCS 5/12-10 from Ch. 23, par. 12-10

305 ILCS 75/185-20

305 ILCS 75/185-25

415 ILCS 5/55.6a

415 ILCS 120/40

425 ILCS 8/45

510 ILCS 68/5-20

510 ILCS 68/10-40

510 ILCS 68/20-30

510 ILCS 68/25-30

510 ILCS 68/55-5

510 ILCS 68/65-5

510 ILCS 68/90-5

510 ILCS 68/105-35

510 ILCS 68/105-55

510 ILCS 68/105-75

730 ILCS 5/5-9-1.4 from Ch. 38, par. 1005-9-1.4

730 ILCS 5/5-9-1.9