

1 AN ACT concerning criminal law.

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

4 ARTICLE 1.

5 Section 1-1. Short title. This Article may be cited as the
6 Police and Community Relations Improvement Act. References in
7 this Article to "this Act" mean this Article.

8 Section 1-5. Definitions. As used in this Act:

9 "Law enforcement agency" means an agency of this State or
10 unit of local government which is vested by law or ordinance
11 with the duty to maintain public order and to enforce criminal
12 laws or ordinances.

13 "Law enforcement officer" or "officer" means any person
14 employed by a State, county, or municipality as a policeman,
15 peace officer, or in some like position involving the
16 enforcement of the law and protection of public interest at the
17 risk of the person's life.

18 "Officer-involved death" means any death of an individual
19 that results directly from an action or directly from an
20 intentional omission, including unreasonable delay involving a
21 person in custody or intentional failure to seek medical
22 attention when the need for treatment is apparent, of a law

1 enforcement officer while the officer is on duty, or otherwise
2 acting within the scope of his or her employment, or while the
3 officer is off duty, but performing activities that are within
4 the scope of his or her law enforcement duties.
5 "Officer-involved death" includes any death resulting from a
6 motor vehicle accident, if the law enforcement officer was
7 engaged in law enforcement activity involving the individual or
8 the individual's vehicle in the process of apprehension or
9 attempt to apprehend.

10 Section 1-10. Investigation of officer-involved deaths;
11 requirements.

12 (a) Each law enforcement agency shall have a written policy
13 regarding the investigation of officer-involved deaths that
14 involve a law enforcement officer employed by that law
15 enforcement agency.

16 (b) Each officer-involved death investigation shall be
17 conducted by at least 2 investigators, or an entity or agency
18 comprised of at least 2 investigators, one of whom is the lead
19 investigator. The lead investigator shall be a person certified
20 by the Illinois Law Enforcement Training Standards Board as a
21 Lead Homicide Investigator, or similar training approved by the
22 Illinois Law Enforcement Training Standards Board or the
23 Department of State Police, or similar training provided at an
24 Illinois Law Enforcement Training Standards Board certified
25 school. No investigator involved in the investigation may be

1 employed by the law enforcement agency that employs the officer
2 involved in the officer-involved death, unless the
3 investigator is employed by the Department of State Police and
4 is not assigned to the same division or unit as the officer
5 involved in the death.

6 (c) In addition to the requirements of subsection (b) of
7 this Section, if the officer-involved death being investigated
8 involves a motor vehicle accident, at least one investigator
9 shall be certified by the Illinois Law Enforcement Training
10 Standards Board as a Crash Reconstruction Specialist, or
11 similar training approved by the Illinois Law Enforcement
12 Training Standards Board or the Department of State Police, or
13 similar training provided at an Illinois Law Enforcement
14 Training Standards Board certified school. Notwithstanding the
15 requirements of subsection (b) of this Section, the policy for
16 a law enforcement agency, when the officer-involved death being
17 investigated involves a motor vehicle collision, may allow the
18 use of an investigator who is employed by that law enforcement
19 agency and who is certified by the Illinois Law Enforcement
20 Training Standards Board as a Crash Reconstruction Specialist,
21 or similar training approved by the Illinois Law Enforcement
22 Training and Standards Board, or similar certified training
23 approved by the Department of State Police, or similar training
24 provided at an Illinois Law Enforcement Training and Standards
25 Board certified school.

26 (d) The investigators conducting the investigation shall,

1 in an expeditious manner, provide a complete report to the
2 State's Attorney of the county in which the officer-involved
3 death occurred.

4 (e) If the State's Attorney, or a designated special
5 prosecutor, determines there is no basis to prosecute the law
6 enforcement officer involved in the officer-involved death, or
7 if the law enforcement officer is not otherwise charged or
8 indicted, the investigators shall publicly release a report.

9 Section 1-15. Intra-agency investigations. This Act does
10 not prohibit any law enforcement agency from conducting an
11 internal investigation into the officer-involved death if the
12 internal investigation does not interfere with the
13 investigation conducted under the requirements of Section 1-10
14 of this Act.

15 Section 1-20. Compensation for investigations.
16 Compensation for participation in an investigation of an
17 officer-involved death under Section 1-10 of this Act may be
18 determined in an intergovernmental or interagency agreement.

19 ARTICLE 5.

20 Section 5-1. Short title. This Article may be cited as the
21 Uniform Crime Reporting Act. References in this Article to
22 "this Act" mean this Article.

1 Section 5-5. Definitions. As used in this Act:

2 "Arrest-related death" means any death of an individual
3 while the individual's freedom to leave is restricted by a law
4 enforcement officer while the officer is on duty, or otherwise
5 acting within the scope of his or her employment, including any
6 death resulting from a motor vehicle accident, if the law
7 enforcement officer was engaged in direct action against the
8 individual or the individual's vehicle during the process of
9 apprehension. "Arrest-related death" does not include the
10 death of law enforcement personnel.

11 "Department" means the Department of State Police.

12 "Domestic crime" means any crime attempted or committed
13 between a victim and offender who have a domestic relationship,
14 both current and past.

15 "Hate crime" has the same meaning as defined under Section
16 12-7.1 of the Criminal Code of 2012.

17 "Law enforcement agency" means an agency of this State or
18 unit of local government which is vested by law or ordinance
19 with the duty to maintain public order and to enforce criminal
20 law or ordinances.

21 "Law enforcement officer" or "officer" means any officer,
22 agent, or employee of this State or a unit of local government
23 authorized by law or by a government agency to engage in or
24 supervise the prevention, detection, or investigation of any
25 violation of criminal law, or authorized by law to supervise

1 accused persons or sentenced criminal offenders.

2 Section 5-10. Central repository of crime statistics. The
3 Department of State Police shall be a central repository and
4 custodian of crime statistics for the State and shall have all
5 the power necessary to carry out the purposes of this Act,
6 including the power to demand and receive cooperation in the
7 submission of crime statistics from all law enforcement
8 agencies. All data and information provided to the Department
9 under this Act must be provided in a manner and form prescribed
10 by the Department. On an annual basis, the Department shall
11 make available compilations of crime statistics required to be
12 reported by each law enforcement agency.

13 Section 5-12. Monthly Reporting. All law enforcement
14 agencies shall submit to the Department of State Police on a
15 monthly basis the following:

16 (1) beginning January 1, 2016, a report on any
17 arrest-related death that shall include information regarding
18 the deceased, the officer, any weapon used by the officer or
19 the deceased, and the circumstances of the incident. The
20 Department shall submit on a quarterly basis all information
21 collected under this paragraph (1) to the Illinois Criminal
22 Justice Information Authority, contingent upon updated federal
23 guidelines regarding the Uniform Crime Reporting Program;

24 (2) beginning January 1, 2017, a report on any instance

1 when a law enforcement officer discharges his or her firearm
2 causing a non-fatal injury to a person, during the performance
3 of his or her official duties or in the line of duty;

4 (3) a report of incident-based information on hate crimes
5 including information describing the offense, location of the
6 offense, type of victim, offender, and bias motivation. If no
7 hate crime incidents occurred during a reporting month, the law
8 enforcement agency must submit a no incident record, as
9 required by the Department;

10 (4) a report on any incident of an alleged commission of a
11 domestic crime, that shall include information regarding the
12 victim, offender, date and time of the incident, any injury
13 inflicted, any weapons involved in the commission of the
14 offense, and the relationship between the victim and the
15 offender;

16 (5) data on an index of offenses selected by the Department
17 based on the seriousness of the offense, frequency of
18 occurrence of the offense, and likelihood of being reported to
19 law enforcement. The data shall include the number of index
20 crime offenses committed and number of associated arrests; and

21 (6) data on offenses and incidents reported by schools to
22 local law enforcement. The data shall include offenses defined
23 as an attack against school personnel, intimidation offenses,
24 drug incidents, and incidents involving weapons.

25 Section 5-15. Supplemental homicide reporting. Beginning

1 July 1, 2016, each law enforcement agency shall submit to the
2 Department incident-based information on any criminal
3 homicide. The data shall be provided quarterly by law
4 enforcement agencies containing information as specified by
5 the Department.

6 Section 5-20. Reporting compliance. The Department of
7 State Police shall annually report to the Illinois Law
8 Enforcement Training Standards Board any law enforcement
9 agency not in compliance with the reporting requirements under
10 this Act. A law enforcement agency's compliance with the
11 reporting requirements under this Act shall be a factor
12 considered by the Illinois Law Enforcement Training Standards
13 Board in awarding grant funding under the Law Enforcement
14 Camera Grant Act.

15 Section 5-30. Rulemaking authority. The Department is
16 vested with the full power to adopt and prescribe reasonable
17 rules for the purpose of administering the provisions of this
18 Act and conditions under which all data is collected.

19 ARTICLE 10.

20 Section 10-1. Short title. This Act may be cited as the Law
21 Enforcement Officer-Worn Body Camera Act. References in this
22 Article to "this Act" mean this Article.

1 Section 10-5. Purpose. The General Assembly recognizes
2 that trust and mutual respect between law enforcement agencies
3 and the communities they protect and serve are essential to
4 effective policing and the integrity of our criminal justice
5 system. The General Assembly recognizes that officer-worn body
6 cameras have developed as a technology that has been used and
7 experimented with by police departments. Officer-worn body
8 cameras will provide state-of-the-art evidence collection and
9 additional opportunities for training and instruction.
10 Further, officer-worn body cameras may provide impartial
11 evidence and documentation to settle disputes and allegations
12 of officer misconduct. Ultimately, the uses of officer-worn
13 body cameras will help collect evidence while improving
14 transparency and accountability, and strengthening public
15 trust. The General Assembly creates these standardized
16 protocols and procedures for the use of officer-worn body
17 cameras to ensure that this technology is used in furtherance
18 of these goals while protecting individual privacy and
19 providing consistency in its use across this State.

20 Section 10-10. Definitions. As used in this Act:

21 "Badge" means an officer's department issued
22 identification number associated with his or her position as a
23 police officer with that department.

24 "Board" means the Illinois Law Enforcement Training

1 Standards Board created by the Illinois Police Training Act.

2 "Business offense" means a petty offense for which the fine
3 is in excess of \$1,000.

4 "Community caretaking function" means a task undertaken by
5 a law enforcement officer in which the officer is performing an
6 articulable act unrelated to the investigation of a crime.
7 "Community caretaking function" includes, but is not limited
8 to, participating in town halls or other community outreach,
9 helping a child find his or her parents, providing death
10 notifications, and performing in-home or hospital well-being
11 checks on the sick, elderly, or persons presumed missing.

12 "Fund" means the Law Enforcement Camera Grant Fund.

13 "In uniform" means a law enforcement officer who is wearing
14 any officially authorized uniform designated by a law
15 enforcement agency, or a law enforcement officer who is visibly
16 wearing articles of clothing, a badge, tactical gear, gun belt,
17 a patch, or other insignia that he or she is a law enforcement
18 officer acting in the course of his or her duties.

19 "Law enforcement officer" or "officer" means any person
20 employed by a State, county, municipality, special district,
21 college, unit of government, or any other entity authorized by
22 law to employ peace officers or exercise police authority and
23 who is primarily responsible for the prevention or detection of
24 crime and the enforcement of the laws of this State.

25 "Law enforcement agency" means all State agencies with law
26 enforcement officers, county sheriff's offices, municipal,

1 special district, college, or unit of local government police
2 departments.

3 "Law enforcement-related encounters or activities"
4 include, but are not limited to, traffic stops, pedestrian
5 stops, arrests, searches, interrogations, investigations,
6 pursuits, crowd control, traffic control, non-community
7 caretaking interactions with an individual while on patrol, or
8 any other instance in which the officer is enforcing the laws
9 of the municipality, county, or State. "Law
10 enforcement-related encounter or activities" does not include
11 when the officer is completing paperwork alone or only in the
12 presence of another law enforcement officer.

13 "Minor traffic offense" means a petty offense, business
14 offense, or Class C misdemeanor under the Illinois Vehicle Code
15 or a similar provision of a municipal or local ordinance.

16 "Officer-worn body camera" means an electronic camera
17 system for creating, generating, sending, receiving, storing,
18 displaying, and processing audiovisual recordings that may be
19 worn about the person of a law enforcement officer.

20 "Peace officer" has the meaning provided in Section 2-13 of
21 the Criminal Code of 2012.

22 "Petty offense" means any offense for which a sentence of
23 imprisonment is not an authorized disposition.

24 "Recording" means the process of capturing data or
25 information stored on a recording medium as required under this
26 Act.

1 "Recording medium" means any recording medium authorized
2 by the Board for the retention and playback of recorded audio
3 and video including, but not limited to, VHS, DVD, hard drive,
4 cloud storage, solid state, digital, flash memory technology,
5 or any other electronic medium.

6 Section 10-15. Applicability. Any law enforcement agency
7 which employs the use of officer-worn body cameras is subject
8 to the provisions of this Act, whether or not the agency
9 receives or has received monies from the Law Enforcement Camera
10 Grant Fund.

11 Section 10-20. Requirements.

12 (a) The Board shall develop basic guidelines for the use of
13 officer-worn body cameras by law enforcement agencies. The
14 guidelines developed by the Board shall be the basis for the
15 written policy which must be adopted by each law enforcement
16 agency which employs the use of officer-worn body cameras. The
17 written policy adopted by the law enforcement agency must
18 include, at a minimum, all of the following:

19 (1) Cameras must be equipped with pre-event recording,
20 capable of recording at least the 30 seconds prior to
21 camera activation, unless the officer-worn body camera was
22 purchased and acquired by the law enforcement agency prior
23 to July 1, 2015.

24 (2) Cameras must be capable of recording for a period

1 of 10 hours or more, unless the officer-worn body camera
2 was purchased and acquired by the law enforcement agency
3 prior to July 1, 2015.

4 (3) Cameras must be turned on at all times when the
5 officer is in uniform and is responding to calls for
6 service or engaged in any law enforcement-related
7 encounter or activity, that occurs while the officer is
8 on-duty.

9 (A) If exigent circumstances exist which prevent
10 the camera from being turned on, the camera must be
11 turned on as soon as practicable.

12 (B) Officer-worn body cameras may be turned off
13 when the officer is inside of a patrol car which is
14 equipped with a functioning in-car camera; however,
15 the officer must turn on the camera upon exiting the
16 patrol vehicle for law enforcement-related encounters.

17 (4) Cameras must be turned off when:

18 (A) the victim of a crime requests that the camera
19 be turned off, and unless impractical or impossible,
20 that request is made on the recording;

21 (B) a witness of a crime or a community member who
22 wishes to report a crime requests that the camera be
23 turned off, and unless impractical or impossible that
24 request is made on the recording; or

25 (C) the officer is interacting with a confidential
26 informant used by the law enforcement agency.

1 However, an officer may continue to record or resume
2 recording a victim or a witness, if exigent circumstances
3 exist, or if the officer has reasonable articulable
4 suspicion that a victim or witness, or confidential
5 informant has committed or is in the process of committing
6 a crime. Under these circumstances, and unless impractical
7 or impossible, the officer must indicate on the recording
8 the reason for continuing to record despite the request of
9 the victim or witness.

10 (4.5) Cameras may be turned off when the officer is
11 engaged in community caretaking functions. However, the
12 camera must be turned on when the officer has reason to
13 believe that the person on whose behalf the officer is
14 performing a community caretaking function has committed
15 or is in the process of committing a crime. If exigent
16 circumstances exist which prevent the camera from being
17 turned on, the camera must be turned on as soon as
18 practicable.

19 (5) The officer must provide notice of recording to any
20 person if the person has a reasonable expectation of
21 privacy and proof of notice must be evident in the
22 recording. If exigent circumstances exist which prevent
23 the officer from providing notice, notice must be provided
24 as soon as practicable.

25 (6) For the purposes of redaction, labeling, or
26 duplicating recordings, access to camera recordings shall

1 be restricted to only those personnel responsible for those
2 purposes. The recording officer and his or her supervisor
3 may access and review recordings prior to completing
4 incident reports or other documentation, provided that the
5 officer or his or her supervisor discloses that fact in the
6 report or documentation.

7 (7) Recordings made on officer-worn cameras must be
8 retained by the law enforcement agency or by the camera
9 vendor used by the agency, on a recording medium for a
10 period of 90 days.

11 (A) Under no circumstances shall any recording
12 made with an officer-worn body camera be altered,
13 erased, or destroyed prior to the expiration of the
14 90-day storage period.

15 (B) Following the 90-day storage period, any and
16 all recordings made with an officer-worn body camera
17 must be destroyed, unless any encounter captured on the
18 recording has been flagged. An encounter is deemed to
19 be flagged when:

20 (i) a formal or informal complaint has been
21 filed;

22 (ii) the officer discharged his or her firearm
23 or used force during the encounter;

24 (iii) death or great bodily harm occurred to
25 any person in the recording;

26 (iv) the encounter resulted in a detention or

1 an arrest, excluding traffic stops which resulted
2 in only a minor traffic offense or business
3 offense;

4 (v) the officer is the subject of an internal
5 investigation or otherwise being investigated for
6 possible misconduct;

7 (vi) the supervisor of the officer,
8 prosecutor, defendant, or court determines that
9 the encounter has evidentiary value in a criminal
10 prosecution; or

11 (vii) the recording officer requests that the
12 video be flagged for official purposes related to
13 his or her official duties.

14 (C) Under no circumstances shall any recording
15 made with an officer-worn body camera relating to a
16 flagged encounter be altered or destroyed prior to 2
17 years after the recording was flagged. If the flagged
18 recording was used in a criminal, civil, or
19 administrative proceeding, the recording shall not be
20 destroyed except upon a final disposition and order
21 from the court.

22 (8) Following the 90-day storage period, recordings
23 may be retained if a supervisor at the law enforcement
24 agency designates the recording for training purposes. If
25 the recording is designated for training purposes, the
26 recordings may be viewed by officers, in the presence of a

1 supervisor or training instructor, for the purposes of
2 instruction, training, or ensuring compliance with agency
3 policies.

4 (9) Recordings shall not be used to discipline law
5 enforcement officers unless:

6 (A) a formal or informal complaint of misconduct
7 has been made;

8 (B) a use of force incident has occurred;

9 (C) the encounter on the recording could result in
10 a formal investigation under the Uniform Peace
11 Officers' Disciplinary Act; or

12 (D) as corroboration of other evidence of
13 misconduct.

14 Nothing in this paragraph (9) shall be construed to
15 limit or prohibit a law enforcement officer from being
16 subject to an action that does not amount to discipline.

17 (10) The law enforcement agency shall ensure proper
18 care and maintenance of officer-worn body cameras. Upon
19 becoming aware, officers must as soon as practical document
20 and notify the appropriate supervisor of any technical
21 difficulties, failures, or problems with the officer-worn
22 body camera or associated equipment. Upon receiving
23 notice, the appropriate supervisor shall make every
24 reasonable effort to correct and repair any of the
25 officer-worn body camera equipment.

26 (11) No officer may hinder or prohibit any person, not

1 a law enforcement officer, from recording a law enforcement
2 officer in the performance of his or her duties in a public
3 place or when the officer has no reasonable expectation of
4 privacy. The law enforcement agency's written policy shall
5 indicate the potential criminal penalties, as well as any
6 departmental discipline, which may result from unlawful
7 confiscation or destruction of the recording medium of a
8 person who is not a law enforcement officer. However, an
9 officer may take reasonable action to maintain safety and
10 control, secure crime scenes and accident sites, protect
11 the integrity and confidentiality of investigations, and
12 protect the public safety and order.

13 (b) Recordings made with the use of an officer-worn body
14 camera are not subject to disclosure under the Freedom of
15 Information Act, except that:

16 (1) if the subject of the encounter has a reasonable
17 expectation of privacy, at the time of the recording, any
18 recording which is flagged, due to the filing of a
19 complaint, discharge of a firearm, use of force, arrest or
20 detention, or resulting death or bodily harm, shall be
21 disclosed in accordance with the Freedom of Information Act
22 if:

23 (A) the subject of the encounter captured on the
24 recording is a victim or witness; and

25 (B) the law enforcement agency obtains written
26 permission of the subject or the subject's legal

1 representative;

2 (2) except as provided in paragraph (1) of this
3 subsection (b), any recording which is flagged due to the
4 filing of a complaint, discharge of a firearm, use of
5 force, arrest or detention, or resulting death or bodily
6 harm shall be disclosed in accordance with the Freedom of
7 Information Act; and

8 (3) upon request, the law enforcement agency shall
9 disclose, in accordance with the Freedom of Information
10 Act, the recording to the subject of the encounter captured
11 on the recording or to the subject's attorney, or the
12 officer or his or her legal representative.

13 For the purposes of paragraph (1) of this subsection (b),
14 the subject of the encounter does not have a reasonable
15 expectation of privacy if the subject was arrested as a result
16 of the encounter. For purposes of subparagraph (A) of paragraph
17 (1) of this subsection (b), "witness" does not include a person
18 who is a victim or who was arrested as a result of the
19 encounter.

20 Only recordings or portions of recordings responsive to the
21 request shall be available for inspection or reproduction. Any
22 recording disclosed under the Freedom of Information Act shall
23 be redacted to remove identification of any person that appears
24 on the recording and is not the officer, a subject of the
25 encounter, or directly involved in the encounter. Nothing in
26 this subsection (b) shall require the disclosure of any

1 recording or portion of any recording which would be exempt
2 from disclosure under the Freedom of Information Act.

3 (c) Nothing in this Section shall limit access to a camera
4 recording for the purposes of complying with Supreme Court
5 rules or the rules of evidence.

6 Section 10-25. Reporting.

7 (a) Each law enforcement agency which employs the use of
8 officer-worn body cameras must provide an annual report to the
9 Board, on or before May 1 of the year. The report shall
10 include:

11 (1) a brief overview of the makeup of the agency,
12 including the number of officers utilizing officer-worn
13 body cameras;

14 (2) the number of officer-worn body cameras utilized by
15 the law enforcement agency;

16 (3) any technical issues with the equipment and how
17 those issues were remedied;

18 (4) a brief description of the review process used by
19 supervisors within the law enforcement agency;

20 (5) for each recording used in prosecutions of
21 conservation, criminal, or traffic offenses or municipal
22 ordinance violations:

23 (A) the time, date, location, and precinct of the
24 incident;

25 (B) the offense charged and the date charges were

1 by changing Section 7.5 as follows:

2 (5 ILCS 140/7.5)

3 Sec. 7.5. Statutory exemptions ~~Exemptions~~. To the extent
4 provided for by the statutes referenced below, the following
5 shall be exempt from inspection and copying:

6 (a) All information determined to be confidential
7 under Section 4002 of the Technology Advancement and
8 Development Act.

9 (b) Library circulation and order records identifying
10 library users with specific materials under the Library
11 Records Confidentiality Act.

12 (c) Applications, related documents, and medical
13 records received by the Experimental Organ Transplantation
14 Procedures Board and any and all documents or other records
15 prepared by the Experimental Organ Transplantation
16 Procedures Board or its staff relating to applications it
17 has received.

18 (d) Information and records held by the Department of
19 Public Health and its authorized representatives relating
20 to known or suspected cases of sexually transmissible
21 disease or any information the disclosure of which is
22 restricted under the Illinois Sexually Transmissible
23 Disease Control Act.

24 (e) Information the disclosure of which is exempted
25 under Section 30 of the Radon Industry Licensing Act.

1 (f) Firm performance evaluations under Section 55 of
2 the Architectural, Engineering, and Land Surveying
3 Qualifications Based Selection Act.

4 (g) Information the disclosure of which is restricted
5 and exempted under Section 50 of the Illinois Prepaid
6 Tuition Act.

7 (h) Information the disclosure of which is exempted
8 under the State Officials and Employees Ethics Act, and
9 records of any lawfully created State or local inspector
10 general's office that would be exempt if created or
11 obtained by an Executive Inspector General's office under
12 that Act.

13 (i) Information contained in a local emergency energy
14 plan submitted to a municipality in accordance with a local
15 emergency energy plan ordinance that is adopted under
16 Section 11-21.5-5 of the Illinois Municipal Code.

17 (j) Information and data concerning the distribution
18 of surcharge moneys collected and remitted by wireless
19 carriers under the Wireless Emergency Telephone Safety
20 Act.

21 (k) Law enforcement officer identification information
22 or driver identification information compiled by a law
23 enforcement agency or the Department of Transportation
24 under Section 11-212 of the Illinois Vehicle Code.

25 (l) Records and information provided to a residential
26 health care facility resident sexual assault and death

1 review team or the Executive Council under the Abuse
2 Prevention Review Team Act.

3 (m) Information provided to the predatory lending
4 database created pursuant to Article 3 of the Residential
5 Real Property Disclosure Act, except to the extent
6 authorized under that Article.

7 (n) Defense budgets and petitions for certification of
8 compensation and expenses for court appointed trial
9 counsel as provided under Sections 10 and 15 of the Capital
10 Crimes Litigation Act. This subsection (n) shall apply
11 until the conclusion of the trial of the case, even if the
12 prosecution chooses not to pursue the death penalty prior
13 to trial or sentencing.

14 (o) Information that is prohibited from being
15 disclosed under Section 4 of the Illinois Health and
16 Hazardous Substances Registry Act.

17 (p) Security portions of system safety program plans,
18 investigation reports, surveys, schedules, lists, data, or
19 information compiled, collected, or prepared by or for the
20 Regional Transportation Authority under Section 2.11 of
21 the Regional Transportation Authority Act or the St. Clair
22 County Transit District under the Bi-State Transit Safety
23 Act.

24 (q) Information prohibited from being disclosed by the
25 Personnel Records Review Act.

26 (r) Information prohibited from being disclosed by the

1 Illinois School Student Records Act.

2 (s) Information the disclosure of which is restricted
3 under Section 5-108 of the Public Utilities Act.

4 (t) All identified or deidentified health information
5 in the form of health data or medical records contained in,
6 stored in, submitted to, transferred by, or released from
7 the Illinois Health Information Exchange, and identified
8 or deidentified health information in the form of health
9 data and medical records of the Illinois Health Information
10 Exchange in the possession of the Illinois Health
11 Information Exchange Authority due to its administration
12 of the Illinois Health Information Exchange. The terms
13 "identified" and "deidentified" shall be given the same
14 meaning as in the Health Insurance Accountability and
15 Portability Act of 1996, Public Law 104-191, or any
16 subsequent amendments thereto, and any regulations
17 promulgated thereunder.

18 (u) Records and information provided to an independent
19 team of experts under Brian's Law.

20 (v) Names and information of people who have applied
21 for or received Firearm Owner's Identification Cards under
22 the Firearm Owners Identification Card Act or applied for
23 or received a concealed carry license under the Firearm
24 Concealed Carry Act, unless otherwise authorized by the
25 Firearm Concealed Carry Act; and databases under the
26 Firearm Concealed Carry Act, records of the Concealed Carry

1 Licensing Review Board under the Firearm Concealed Carry
2 Act, and law enforcement agency objections under the
3 Firearm Concealed Carry Act.

4 (w) Personally identifiable information which is
5 exempted from disclosure under subsection (g) of Section
6 19.1 of the Toll Highway Act.

7 (x) Information which is exempted from disclosure
8 under Section 5-1014.3 of the Counties Code or Section
9 8-11-21 of the Illinois Municipal Code.

10 (y) Confidential information under the Adult
11 Protective Services Act and its predecessor enabling
12 statute, the Elder Abuse and Neglect Act, including
13 information about the identity and administrative finding
14 against any caregiver of a verified and substantiated
15 decision of abuse, neglect, or financial exploitation of an
16 eligible adult maintained in the Registry established
17 under Section 7.5 of the Adult Protective Services Act.

18 (z) Records and information provided to a fatality
19 review team or the Illinois Fatality Review Team Advisory
20 Council under Section 15 of the Adult Protective Services
21 Act.

22 (aa) Information which is exempted from disclosure
23 under Section 2.37 of the Wildlife Code.

24 (bb) Recordings made under the Law Enforcement
25 Officer-Worn Body Camera Act, except to the extent
26 authorized under that Act.

1 (Source: P.A. 97-80, eff. 7-5-11; 97-333, eff. 8-12-11; 97-342,
2 eff. 8-12-11; 97-813, eff. 7-13-12; 97-976, eff. 1-1-13; 98-49,
3 eff. 7-1-13; 98-63, eff. 7-9-13; 98-756, eff. 7-16-14; 98-1039,
4 eff. 8-25-14; 98-1045, eff. 8-25-14; revised 10-1-14.)

5 Section 20-110. The Department of State Police Law of the
6 Civil Administrative Code of Illinois is amended by changing
7 Section 2605-390 as follows:

8 (20 ILCS 2605/2605-390) (was 20 ILCS 2605/55a in part)

9 Sec. 2605-390. Hate crimes.

10 (a) (Blank). ~~To collect and disseminate information~~
11 ~~relating to "hate crimes" as defined under Section 12-7.1 of~~
12 ~~the Criminal Code of 2012 contingent upon the availability of~~
13 ~~State or federal funds to revise and upgrade the Illinois~~
14 ~~Uniform Crime Reporting System. All law enforcement agencies~~
15 ~~shall report monthly to the Department concerning those~~
16 ~~offenses in the form and in the manner prescribed by rules and~~
17 ~~regulations adopted by the Department. The information shall be~~
18 ~~compiled by the Department and be disseminated upon request to~~
19 ~~any local law enforcement agency, unit of local government, or~~
20 ~~State agency. Dissemination of the information shall be subject~~
21 ~~to all confidentiality requirements otherwise imposed by law.~~

22 (b) The Department shall provide training for State Police
23 officers in identifying, responding to, and reporting all hate
24 crimes. The Illinois Law Enforcement Training Standards Board

1 shall develop and certify a course of such training to be made
2 available to local law enforcement officers.

3 (Source: P.A. 97-1150, eff. 1-25-13.)

4 Section 20-115. The State Police Act is amended by adding
5 Section 35 as follows:

6 (20 ILCS 2610/35 new)

7 Sec. 35. Officer-worn body cameras; policy; training.

8 (a) For the purposes of this Section, "officer-worn body
9 camera" shall have the same meaning as defined in Section 10 of
10 the Law Enforcement Officer-Worn Body Camera Act.

11 (b) If the Department employs the use of officer-worn body
12 cameras, the Department shall develop a written policy which
13 must include, at a minimum, the guidelines established by the
14 Law Enforcement Officer-Worn Body Camera Act.

15 (c) The Department shall provide training to those officers
16 who utilize officer-worn body cameras.

17 (20 ILCS 2630/5.1 rep.)

18 Section 20-120. The Criminal Identification Act is amended
19 by repealing Section 5.1.

20 Section 20-125. The Racial Profiling Prevention and Data
21 Oversight Act is amended by changing Sections 10 and 40 as
22 follows:

1 (20 ILCS 2715/10)

2 Sec. 10. Definitions. As used in this Act:

3 (a) "Oversight Board" means the Racial Profiling
4 Prevention and Data Oversight Board established under this Act.

5 (b) "Department" means the Illinois Department of
6 Transportation.

7 (c) "Traffic and Pedestrian Stop Statistical Study Act"
8 means Section 11-212 of the Illinois Vehicle Code.

9 (Source: P.A. 94-997, eff. 1-1-08.)

10 (20 ILCS 2715/40)

11 Sec. 40. Powers and Duties of the Oversight Board. The
12 Oversight Board shall have the following powers, duties, and
13 responsibilities:

14 (a) To operate purely as an advisory body. Any changes to
15 rules and policy promoted by the Oversight Board are only
16 recommendations, which may be reported to the Governor, the
17 Secretary of State, and the General Assembly or to appropriate
18 law enforcement agencies.

19 (b) To coordinate the development, adoption, and
20 implementation of plans and strategies to eliminate racial
21 profiling in Illinois and to coordinate the development,
22 adoption, and implementation of plans and strategies to create
23 public awareness programs in minority communities, designed to
24 educate individuals regarding racial profiling and their civil

1 rights.

2 (c) To promulgate model policies for police agencies that
3 are designed to protect individuals' civil rights related to
4 police traffic enforcement and to recommend to law enforcement
5 agencies model rules as may be necessary to effectuate training
6 regarding data collection and mechanisms to engage those
7 agencies who willfully fail to comply with the requirements of
8 the Traffic and Pedestrian Stop Statistical Study Act.

9 (d) To study and to issue reports and recommendations to
10 the Governor, the Secretary of State, and the General Assembly
11 regarding the following subjects by the following dates:

12 (1) no later than July 1, 2008, regarding strategies to
13 improve the benchmark data available to identify the race,
14 ethnicity, and geographical residence of the Illinois
15 driving population, beginning on August 1, 2008, with the
16 collection of race and ethnicity data on new and renewal
17 applicants for driver's licenses. This data shall be
18 available for statistical benchmark comparison purposes
19 only;

20 (2) no later than January 1, 2009, regarding data
21 collection requirements with respect to additional race
22 and ethnicity categories to be added to the traffic stop
23 statistical study in order to improve data collection among
24 unreported and under-reported minority populations. The
25 Board shall study, and recommend if required, at a minimum,
26 data collection strategies, categories, and benchmarks for

1 persons of Middle-Eastern origin. The Board shall also
2 study stops lasting over 30 minutes and define categorical
3 reasons for the extended stops;

4 (3) no later than July 1, 2009, regarding technological
5 solutions to aid in the identification, elimination, and
6 prevention of racial profiling and to recommend funding
7 sources for statewide implementation of the technological
8 solutions;

9 (4) no later than January 1, 2010, regarding whether
10 Illinois should continue the mandatory data collection
11 required under this Act, as well as the best practices of
12 data collection as related to the identification,
13 elimination, and prevention of bias-based policing; and

14 (5) on or before April 1 of each year, regarding the
15 Oversight Board's activities during the previous fiscal
16 year.

17 (Source: P.A. 94-997, eff. 1-1-08.)

18 Section 20-126. The Use Tax Act is amended by changing
19 Section 9 as follows:

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

21 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
22 and trailers that are required to be registered with an agency
23 of this State, each retailer required or authorized to collect
24 the tax imposed by this Act shall pay to the Department the

1 amount of such tax (except as otherwise provided) at the time
2 when he is required to file his return for the period during
3 which such tax was collected, less a discount of 2.1% prior to
4 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
5 per calendar year, whichever is greater, which is allowed to
6 reimburse the retailer for expenses incurred in collecting the
7 tax, keeping records, preparing and filing returns, remitting
8 the tax and supplying data to the Department on request. In the
9 case of retailers who report and pay the tax on a transaction
10 by transaction basis, as provided in this Section, such
11 discount shall be taken with each such tax remittance instead
12 of when such retailer files his periodic return. The Department
13 may disallow the discount for retailers whose certificate of
14 registration is revoked at the time the return is filed, but
15 only if the Department's decision to revoke the certificate of
16 registration has become final. A retailer need not remit that
17 part of any tax collected by him to the extent that he is
18 required to remit and does remit the tax imposed by the
19 Retailers' Occupation Tax Act, with respect to the sale of the
20 same property.

21 Where such tangible personal property is sold under a
22 conditional sales contract, or under any other form of sale
23 wherein the payment of the principal sum, or a part thereof, is
24 extended beyond the close of the period for which the return is
25 filed, the retailer, in collecting the tax (except as to motor
26 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State), may collect for
2 each tax return period, only the tax applicable to that part of
3 the selling price actually received during such tax return
4 period.

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

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

- 17 1. The name of the seller;
- 18 2. The address of the principal place of business from
19 which he engages in the business of selling tangible
20 personal property at retail in this State;
- 21 3. The total amount of taxable receipts received by him
22 during the preceding calendar month from sales of tangible
23 personal property by him during such preceding calendar
24 month, including receipts from charge and time sales, but
25 less all deductions allowed by law;
- 26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

24 Before October 1, 2000, if the taxpayer's average monthly
25 tax liability to the Department under this Act, the Retailers'
26 Occupation Tax Act, the Service Occupation Tax Act, the Service

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

1 actual liability for the month or 27.5% of the taxpayer's
2 liability for the same calendar month of the preceding year. If
3 the month during which such tax liability is incurred begins on
4 or after January 1, 1987, and prior to January 1, 1988, each
5 payment shall be in an amount equal to 22.5% of the taxpayer's
6 actual liability for the month or 26.25% of the taxpayer's
7 liability for the same calendar month of the preceding year. If
8 the month during which such tax liability is incurred begins on
9 or after January 1, 1988, and prior to January 1, 1989, or
10 begins on or after January 1, 1996, each payment shall be in an
11 amount equal to 22.5% of the taxpayer's actual liability for
12 the month or 25% of the taxpayer's liability for the same
13 calendar month of the preceding year. If the month during which
14 such tax liability is incurred begins on or after January 1,
15 1989, and prior to January 1, 1996, each payment shall be in an
16 amount equal to 22.5% of the taxpayer's actual liability for
17 the month or 25% of the taxpayer's liability for the same
18 calendar month of the preceding year or 100% of the taxpayer's
19 actual liability for the quarter monthly reporting period. The
20 amount of such quarter monthly payments shall be credited
21 against the final tax liability of the taxpayer's return for
22 that month. Before October 1, 2000, once applicable, the
23 requirement of the making of quarter monthly payments to the
24 Department shall continue until such taxpayer's average
25 monthly liability to the Department during the preceding 4
26 complete calendar quarters (excluding the month of highest

1 liability and the month of lowest liability) is less than
2 \$9,000, or until such taxpayer's average monthly liability to
3 the Department as computed for each calendar quarter of the 4
4 preceding complete calendar quarter period is less than
5 \$10,000. However, if a taxpayer can show the Department that a
6 substantial change in the taxpayer's business has occurred
7 which causes the taxpayer to anticipate that his average
8 monthly tax liability for the reasonably foreseeable future
9 will fall below the \$10,000 threshold stated above, then such
10 taxpayer may petition the Department for change in such
11 taxpayer's reporting status. On and after October 1, 2000, once
12 applicable, the requirement of the making of quarter monthly
13 payments to the Department shall continue until such taxpayer's
14 average monthly liability to the Department during the
15 preceding 4 complete calendar quarters (excluding the month of
16 highest liability and the month of lowest liability) is less
17 than \$19,000 or until such taxpayer's average monthly liability
18 to the Department as computed for each calendar quarter of the
19 4 preceding complete calendar quarter period is less than
20 \$20,000. However, if a taxpayer can show the Department that a
21 substantial change in the taxpayer's business has occurred
22 which causes the taxpayer to anticipate that his average
23 monthly tax liability for the reasonably foreseeable future
24 will fall below the \$20,000 threshold stated above, then such
25 taxpayer may petition the Department for a change in such
26 taxpayer's reporting status. The Department shall change such

1 taxpayer's reporting status unless it finds that such change is
2 seasonal in nature and not likely to be long term. If any such
3 quarter monthly payment is not paid at the time or in the
4 amount required by this Section, then the taxpayer shall be
5 liable for penalties and interest on the difference between the
6 minimum amount due and the amount of such quarter monthly
7 payment actually and timely paid, except insofar as the
8 taxpayer has previously made payments for that month to the
9 Department in excess of the minimum payments previously due as
10 provided in this Section. The Department shall make reasonable
11 rules and regulations to govern the quarter monthly payment
12 amount and quarter monthly payment dates for taxpayers who file
13 on other than a calendar monthly basis.

14 If any such payment provided for in this Section exceeds
15 the taxpayer's liabilities under this Act, the Retailers'
16 Occupation Tax Act, the Service Occupation Tax Act and the
17 Service Use Tax Act, as shown by an original monthly return,
18 the Department shall issue to the taxpayer a credit memorandum
19 no later than 30 days after the date of payment, which
20 memorandum may be submitted by the taxpayer to the Department
21 in payment of tax liability subsequently to be remitted by the
22 taxpayer to the Department or be assigned by the taxpayer to a
23 similar taxpayer under this Act, the Retailers' Occupation Tax
24 Act, the Service Occupation Tax Act or the Service Use Tax Act,
25 in accordance with reasonable rules and regulations to be
26 prescribed by the Department, except that if such excess

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

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

26 If the retailer is otherwise required to file a monthly or

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

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

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

16 In addition, with respect to motor vehicles, watercraft,
17 aircraft, and trailers that are required to be registered with
18 an agency of this State, every retailer selling this kind of
19 tangible personal property shall file, with the Department,
20 upon a form to be prescribed and supplied by the Department, a
21 separate return for each such item of tangible personal
22 property which the retailer sells, except that if, in the same
23 transaction, (i) a retailer of aircraft, watercraft, motor
24 vehicles or trailers transfers more than one aircraft,
25 watercraft, motor vehicle or trailer to another aircraft,
26 watercraft, motor vehicle or trailer retailer for the purpose

1 of resale or (ii) a retailer of aircraft, watercraft, motor
2 vehicles, or trailers transfers more than one aircraft,
3 watercraft, motor vehicle, or trailer to a purchaser for use as
4 a qualifying rolling stock as provided in Section 3-55 of this
5 Act, then that seller may report the transfer of all the
6 aircraft, watercraft, motor vehicles or trailers involved in
7 that transaction to the Department on the same uniform
8 invoice-transaction reporting return form. For purposes of
9 this Section, "watercraft" means a Class 2, Class 3, or Class 4
10 watercraft as defined in Section 3-2 of the Boat Registration
11 and Safety Act, a personal watercraft, or any boat equipped
12 with an inboard motor.

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

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

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

24 Such transaction reporting return shall be filed not later
25 than 20 days after the date of delivery of the item that is
26 being sold, but may be filed by the retailer at any time sooner

1 than that if he chooses to do so. The transaction reporting
2 return and tax remittance or proof of exemption from the tax
3 that is imposed by this Act may be transmitted to the
4 Department by way of the State agency with which, or State
5 officer with whom, the tangible personal property must be
6 titled or registered (if titling or registration is required)
7 if the Department and such agency or State officer determine
8 that this procedure will expedite the processing of
9 applications for title or registration.

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

23 No retailer's failure or refusal to remit tax under this
24 Act precludes a user, who has paid the proper tax to the
25 retailer, from obtaining his certificate of title or other
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has
2 paid the proper tax (if tax is due) to the retailer. The
3 Department shall adopt appropriate rules to carry out the
4 mandate of this paragraph.

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

23 Where a retailer collects the tax with respect to the
24 selling price of tangible personal property which he sells and
25 the purchaser thereafter returns such tangible personal
26 property and the retailer refunds the selling price thereof to

1 the purchaser, such retailer shall also refund, to the
2 purchaser, the tax so collected from the purchaser. When filing
3 his return for the period in which he refunds such tax to the
4 purchaser, the retailer may deduct the amount of the tax so
5 refunded by him to the purchaser from any other use tax which
6 such retailer may be required to pay or remit to the
7 Department, as shown by such return, if the amount of the tax
8 to be deducted was previously remitted to the Department by
9 such retailer. If the retailer has not previously remitted the
10 amount of such tax to the Department, he is entitled to no
11 deduction under this Act upon refunding such tax to the
12 purchaser.

13 Any retailer filing a return under this Section shall also
14 include (for the purpose of paying tax thereon) the total tax
15 covered by such return upon the selling price of tangible
16 personal property purchased by him at retail from a retailer,
17 but as to which the tax imposed by this Act was not collected
18 from the retailer filing such return, and such retailer shall
19 remit the amount of such tax to the Department when filing such
20 return.

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the State and Local Sales Tax Reform Fund, a special
25 fund in the State Treasury, 20% of the net revenue realized for
26 the preceding month from the 6.25% general rate on the selling

1 price of tangible personal property, other than tangible
2 personal property which is purchased outside Illinois at retail
3 from a retailer and which is titled or registered by an agency
4 of this State's government.

5 Beginning August 1, 2000, each month the Department shall
6 pay into the State and Local Sales Tax Reform Fund 100% of the
7 net revenue realized for the preceding month from the 1.25%
8 rate on the selling price of motor fuel and gasohol. Beginning
9 September 1, 2010, each month the Department shall pay into the
10 State and Local Sales Tax Reform Fund 100% of the net revenue
11 realized for the preceding month from the 1.25% rate on the
12 selling price of sales tax holiday items.

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

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

1 Beginning July 1, 2011, each month the Department shall pay
2 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
3 realized for the preceding month from the 6.25% general rate on
4 the selling price of sorbents used in Illinois in the process
5 of sorbent injection as used to comply with the Environmental
6 Protection Act or the federal Clean Air Act, but the total
7 payment into the Clean Air Act (CAA) Permit Fund under this Act
8 and the Retailers' Occupation Tax Act shall not exceed
9 \$2,000,000 in any fiscal year.

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

25 Beginning July 1, 2015, of the remainder of the moneys
26 received by the Department under this Act, the Service Use Tax

1 Act, the Service Occupation Tax Act, and the Retailers'
2 Occupation Tax Act, each month the Department shall deposit
3 \$500,000 into the State Crime Laboratory Fund.

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

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

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

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

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

| 3 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 4 | 1993 | \$0 |
| 5 | 1994 | 53,000,000 |
| 6 | 1995 | 58,000,000 |
| 7 | 1996 | 61,000,000 |
| 8 | 1997 | 64,000,000 |
| 9 | 1998 | 68,000,000 |
| 10 | 1999 | 71,000,000 |
| 11 | 2000 | 75,000,000 |
| 12 | 2001 | 80,000,000 |
| 13 | 2002 | 93,000,000 |
| 14 | 2003 | 99,000,000 |
| 15 | 2004 | 103,000,000 |
| 16 | 2005 | 108,000,000 |
| 17 | 2006 | 113,000,000 |
| 18 | 2007 | 119,000,000 |
| 19 | 2008 | 126,000,000 |
| 20 | 2009 | 132,000,000 |
| 21 | 2010 | 139,000,000 |
| 22 | 2011 | 146,000,000 |
| 23 | 2012 | 153,000,000 |
| 24 | 2013 | 161,000,000 |
| 25 | 2014 | 170,000,000 |
| 26 | 2015 | 179,000,000 |

| | | |
|----|------|-------------|
| 1 | 2016 | 189,000,000 |
| 2 | 2017 | 199,000,000 |
| 3 | 2018 | 210,000,000 |
| 4 | 2019 | 221,000,000 |
| 5 | 2020 | 233,000,000 |
| 6 | 2021 | 246,000,000 |
| 7 | 2022 | 260,000,000 |
| 8 | 2023 | 275,000,000 |
| 9 | 2024 | 275,000,000 |
| 10 | 2025 | 275,000,000 |
| 11 | 2026 | 279,000,000 |
| 12 | 2027 | 292,000,000 |
| 13 | 2028 | 307,000,000 |
| 14 | 2029 | 322,000,000 |
| 15 | 2030 | 338,000,000 |
| 16 | 2031 | 350,000,000 |
| 17 | 2032 | 350,000,000 |

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

26 Beginning July 20, 1993 and in each month of each fiscal

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

13 Subject to payment of amounts into the Build Illinois Fund
14 and the McCormick Place Expansion Project Fund pursuant to the
15 preceding paragraphs or in any amendments thereto hereafter
16 enacted, beginning July 1, 1993 and ending on September 30,
17 2013, the Department shall each month pay into the Illinois Tax
18 Increment Fund 0.27% of 80% of the net revenue realized for the
19 preceding month from the 6.25% general rate on the selling
20 price of tangible personal property.

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning with the receipt of the first report of
25 taxes paid by an eligible business and continuing for a 25-year
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the
2 6.25% general rate on the selling price of Illinois-mined coal
3 that was sold to an eligible business. For purposes of this
4 paragraph, the term "eligible business" means a new electric
5 generating facility certified pursuant to Section 605-332 of
6 the Department of Commerce and Economic Opportunity Law of the
7 Civil Administrative Code of Illinois.

8 Subject to payment of amounts into the Build Illinois Fund,
9 the McCormick Place Expansion Project Fund, the Illinois Tax
10 Increment Fund, and the Energy Infrastructure Fund pursuant to
11 the preceding paragraphs or in any amendments to this Section
12 hereafter enacted, beginning on the first day of the first
13 calendar month to occur on or after the effective date of this
14 amendatory Act of the 98th General Assembly, each month, from
15 the collections made under Section 9 of the Use Tax Act,
16 Section 9 of the Service Use Tax Act, Section 9 of the Service
17 Occupation Tax Act, and Section 3 of the Retailers' Occupation
18 Tax Act, the Department shall pay into the Tax Compliance and
19 Administration Fund, to be used, subject to appropriation, to
20 fund additional auditors and compliance personnel at the
21 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
22 the cash receipts collected during the preceding fiscal year by
23 the Audit Bureau of the Department under the Use Tax Act, the
24 Service Use Tax Act, the Service Occupation Tax Act, the
25 Retailers' Occupation Tax Act, and associated local occupation
26 and use taxes administered by the Department.

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

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

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

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

25 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,
26 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;

1 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

2 Section 20-127. The Service Use Tax Act is amended by
3 changing Section 9 as follows:

4 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

23 Except as provided hereinafter in this Section, on or
24 before the twentieth day of each calendar month, such

1 serviceman shall file a return for the preceding calendar month
2 in accordance with reasonable Rules and Regulations to be
3 promulgated by the Department. Such return shall be filed on a
4 form prescribed by the Department and shall contain such
5 information as the Department may reasonably require.

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

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

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,
2 the return shall be considered valid and any amount shown to be
3 due on the return shall be deemed assessed.

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

1 all payments required by rules of the Department by electronic
2 funds transfer.

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

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

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

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

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

1 October, November and December of a given year being due by
2 January 20 of the following year.

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

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

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

19 Where a serviceman collects the tax with respect to the
20 selling price of property which he sells and the purchaser
21 thereafter returns such property and the serviceman refunds the
22 selling price thereof to the purchaser, such serviceman shall
23 also refund, to the purchaser, the tax so collected from the
24 purchaser. When filing his return for the period in which he
25 refunds such tax to the purchaser, the serviceman may deduct
26 the amount of the tax so refunded by him to the purchaser from

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

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

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

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

26 Beginning January 1, 1990, each month the Department shall

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

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

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

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

1 are now taxed at 6.25%.

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

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

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
25 and after July 1, 1989, 3.8% thereof shall be paid into the
26 Build Illinois Fund; provided, however, that if in any fiscal

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

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

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

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

| | Fiscal Year | Total Deposit |
|----|-------------|------------------|
| 21 | | |
| 22 | 1993 | \$0 |
| 23 | 1994 | 53,000,000 |
| 24 | 1995 | 58,000,000 |
| 25 | 1996 | 61,000,000 |

| | | |
|----|------|-------------|
| 1 | 1997 | 64,000,000 |
| 2 | 1998 | 68,000,000 |
| 3 | 1999 | 71,000,000 |
| 4 | 2000 | 75,000,000 |
| 5 | 2001 | 80,000,000 |
| 6 | 2002 | 93,000,000 |
| 7 | 2003 | 99,000,000 |
| 8 | 2004 | 103,000,000 |
| 9 | 2005 | 108,000,000 |
| 10 | 2006 | 113,000,000 |
| 11 | 2007 | 119,000,000 |
| 12 | 2008 | 126,000,000 |
| 13 | 2009 | 132,000,000 |
| 14 | 2010 | 139,000,000 |
| 15 | 2011 | 146,000,000 |
| 16 | 2012 | 153,000,000 |
| 17 | 2013 | 161,000,000 |
| 18 | 2014 | 170,000,000 |
| 19 | 2015 | 179,000,000 |
| 20 | 2016 | 189,000,000 |
| 21 | 2017 | 199,000,000 |
| 22 | 2018 | 210,000,000 |
| 23 | 2019 | 221,000,000 |
| 24 | 2020 | 233,000,000 |
| 25 | 2021 | 246,000,000 |
| 26 | 2022 | 260,000,000 |

| | | |
|----|------|-------------|
| 1 | 2023 | 275,000,000 |
| 2 | 2024 | 275,000,000 |
| 3 | 2025 | 275,000,000 |
| 4 | 2026 | 279,000,000 |
| 5 | 2027 | 292,000,000 |
| 6 | 2028 | 307,000,000 |
| 7 | 2029 | 322,000,000 |
| 8 | 2030 | 338,000,000 |
| 9 | 2031 | 350,000,000 |
| 10 | 2032 | 350,000,000 |

11 and

12 each fiscal year

13 thereafter that bonds

14 are outstanding under

15 Section 13.2 of the

16 Metropolitan Pier and

17 Exposition Authority Act,

18 but not after fiscal year 2060.

19 Beginning July 20, 1993 and in each month of each fiscal
20 year thereafter, one-eighth of the amount requested in the
21 certificate of the Chairman of the Metropolitan Pier and
22 Exposition Authority for that fiscal year, less the amount
23 deposited into the McCormick Place Expansion Project Fund by
24 the State Treasurer in the respective month under subsection
25 (g) of Section 13 of the Metropolitan Pier and Exposition
26 Authority Act, plus cumulative deficiencies in the deposits

1 required under this Section for previous months and years,
2 shall be deposited into the McCormick Place Expansion Project
3 Fund, until the full amount requested for the fiscal year, but
4 not in excess of the amount specified above as "Total Deposit",
5 has been deposited.

6 Subject to payment of amounts into the Build Illinois Fund
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, beginning July 1, 1993 and ending on September 30,
10 2013, the Department shall each month pay into the Illinois Tax
11 Increment Fund 0.27% of 80% of the net revenue realized for the
12 preceding month from the 6.25% general rate on the selling
13 price of tangible personal property.

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

1 Subject to payment of amounts into the Build Illinois Fund,
2 the McCormick Place Expansion Project Fund, the Illinois Tax
3 Increment Fund, and the Energy Infrastructure Fund pursuant to
4 the preceding paragraphs or in any amendments to this Section
5 hereafter enacted, beginning on the first day of the first
6 calendar month to occur on or after the effective date of this
7 amendatory Act of the 98th General Assembly, each month, from
8 the collections made under Section 9 of the Use Tax Act,
9 Section 9 of the Service Use Tax Act, Section 9 of the Service
10 Occupation Tax Act, and Section 3 of the Retailers' Occupation
11 Tax Act, the Department shall pay into the Tax Compliance and
12 Administration Fund, to be used, subject to appropriation, to
13 fund additional auditors and compliance personnel at the
14 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
15 the cash receipts collected during the preceding fiscal year by
16 the Audit Bureau of the Department under the Use Tax Act, the
17 Service Use Tax Act, the Service Occupation Tax Act, the
18 Retailers' Occupation Tax Act, and associated local occupation
19 and use taxes administered by the Department.

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

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

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

12 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
13 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;
14 98-1098, eff. 8-26-14.)

15 Section 20-128. The Service Occupation Tax Act is amended
16 by changing Section 9 as follows:

17 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

18 Sec. 9. Each serviceman required or authorized to collect
19 the tax herein imposed shall pay to the Department the amount
20 of such tax at the time when he is required to file his return
21 for the period during which such tax was collectible, less a
22 discount of 2.1% prior to January 1, 1990, and 1.75% on and
23 after January 1, 1990, or \$5 per calendar year, whichever is
24 greater, which is allowed to reimburse the serviceman for

1 expenses incurred in collecting the tax, keeping records,
2 preparing and filing returns, remitting the tax and supplying
3 data to the Department on request. The Department may disallow
4 the discount for servicemen whose certificate of registration
5 is revoked at the time the return is filed, but only if the
6 Department's decision to revoke the certificate of
7 registration has become final.

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

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

23 The Department may require returns to be filed on a
24 quarterly basis. If so required, a return for each calendar
25 quarter shall be filed on or before the twentieth day of the
26 calendar month following the end of such calendar quarter. The

1 taxpayer shall also file a return with the Department for each
2 of the first two months of each calendar quarter, on or before
3 the twentieth day of the following calendar month, stating:

4 1. The name of the seller;

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

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

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

13 5. The amount of tax due;

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

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

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

21 Prior to October 1, 2003, and on and after September 1,
22 2004 a serviceman may accept a Manufacturer's Purchase Credit
23 certification from a purchaser in satisfaction of Service Use
24 Tax as provided in Section 3-70 of the Service Use Tax Act if
25 the purchaser provides the appropriate documentation as
26 required by Section 3-70 of the Service Use Tax Act. A

1 Manufacturer's Purchase Credit certification, accepted prior
2 to October 1, 2003 or on or after September 1, 2004 by a
3 serviceman as provided in Section 3-70 of the Service Use Tax
4 Act, may be used by that serviceman to satisfy Service
5 Occupation Tax liability in the amount claimed in the
6 certification, not to exceed 6.25% of the receipts subject to
7 tax from a qualifying purchase. A Manufacturer's Purchase
8 Credit reported on any original or amended return filed under
9 this Act after October 20, 2003 for reporting periods prior to
10 September 1, 2004 shall be disallowed. Manufacturer's Purchase
11 Credit reported on annual returns due on or after January 1,
12 2005 will be disallowed for periods prior to September 1, 2004.
13 No Manufacturer's Purchase Credit may be used after September
14 30, 2003 through August 31, 2004 to satisfy any tax liability
15 imposed under this Act, including any audit liability.

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

26 If the serviceman's average monthly tax liability to the

1 Department does not exceed \$50, the Department may authorize
2 his returns to be filed on an annual basis, with the return for
3 a given year being due by January 20 of the following year.

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

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

14 Beginning October 1, 1993, a taxpayer who has an average
15 monthly tax liability of \$150,000 or more shall make all
16 payments required by rules of the Department by electronic
17 funds transfer. Beginning October 1, 1994, a taxpayer who has
18 an average monthly tax liability of \$100,000 or more shall make
19 all payments required by rules of the Department by electronic
20 funds transfer. Beginning October 1, 1995, a taxpayer who has
21 an average monthly tax liability of \$50,000 or more shall make
22 all payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 2000, a taxpayer who has
24 an annual tax liability of \$200,000 or more shall make all
25 payments required by rules of the Department by electronic
26 funds transfer. The term "annual tax liability" shall be the

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

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

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

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

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

1 requirements of this Section.

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

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

26 Where the serviceman has more than one business registered

1 with the Department under separate registrations hereunder,
2 such serviceman shall file separate returns for each registered
3 business.

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

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

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

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

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

1 realized for the preceding month from the 1.25% rate on the
2 selling price of motor fuel and gasohol.

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

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

25 Beginning July 1, 2015, of the remainder of the moneys
26 received by the Department under the Use Tax Act, the Service

1 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
2 each month the Department shall deposit \$500,000 into the State
3 Crime Laboratory Fund.

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

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

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

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

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

| | Fiscal Year | Total Deposit |
|----|-------------|------------------|
| 3 | | |
| 4 | 1993 | \$0 |
| 5 | 1994 | 53,000,000 |
| 6 | 1995 | 58,000,000 |
| 7 | 1996 | 61,000,000 |
| 8 | 1997 | 64,000,000 |
| 9 | 1998 | 68,000,000 |
| 10 | 1999 | 71,000,000 |
| 11 | 2000 | 75,000,000 |
| 12 | 2001 | 80,000,000 |
| 13 | 2002 | 93,000,000 |
| 14 | 2003 | 99,000,000 |
| 15 | 2004 | 103,000,000 |
| 16 | 2005 | 108,000,000 |
| 17 | 2006 | 113,000,000 |
| 18 | 2007 | 119,000,000 |
| 19 | 2008 | 126,000,000 |
| 20 | 2009 | 132,000,000 |
| 21 | 2010 | 139,000,000 |
| 22 | 2011 | 146,000,000 |
| 23 | 2012 | 153,000,000 |
| 24 | 2013 | 161,000,000 |
| 25 | 2014 | 170,000,000 |

| | | |
|----|------|-------------|
| 1 | 2015 | 179,000,000 |
| 2 | 2016 | 189,000,000 |
| 3 | 2017 | 199,000,000 |
| 4 | 2018 | 210,000,000 |
| 5 | 2019 | 221,000,000 |
| 6 | 2020 | 233,000,000 |
| 7 | 2021 | 246,000,000 |
| 8 | 2022 | 260,000,000 |
| 9 | 2023 | 275,000,000 |
| 10 | 2024 | 275,000,000 |
| 11 | 2025 | 275,000,000 |
| 12 | 2026 | 279,000,000 |
| 13 | 2027 | 292,000,000 |
| 14 | 2028 | 307,000,000 |
| 15 | 2029 | 322,000,000 |
| 16 | 2030 | 338,000,000 |
| 17 | 2031 | 350,000,000 |
| 18 | 2032 | 350,000,000 |

19 and
20 each fiscal year
21 thereafter that bonds
22 are outstanding under
23 Section 13.2 of the
24 Metropolitan Pier and
25 Exposition Authority Act,
26 but not after fiscal year 2060.

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

14 Subject to payment of amounts into the Build Illinois Fund
15 and the McCormick Place Expansion Project Fund pursuant to the
16 preceding paragraphs or in any amendments thereto hereafter
17 enacted, beginning July 1, 1993 and ending on September 30,
18 2013, the Department shall each month pay into the Illinois Tax
19 Increment Fund 0.27% of 80% of the net revenue realized for the
20 preceding month from the 6.25% general rate on the selling
21 price of tangible personal property.

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning with the receipt of the first report of
26 taxes paid by an eligible business and continuing for a 25-year

1 period, the Department shall each month pay into the Energy
2 Infrastructure Fund 80% of the net revenue realized from the
3 6.25% general rate on the selling price of Illinois-mined coal
4 that was sold to an eligible business. For purposes of this
5 paragraph, the term "eligible business" means a new electric
6 generating facility certified pursuant to Section 605-332 of
7 the Department of Commerce and Economic Opportunity Law of the
8 Civil Administrative Code of Illinois.

9 Subject to payment of amounts into the Build Illinois Fund,
10 the McCormick Place Expansion Project Fund, the Illinois Tax
11 Increment Fund, and the Energy Infrastructure Fund pursuant to
12 the preceding paragraphs or in any amendments to this Section
13 hereafter enacted, beginning on the first day of the first
14 calendar month to occur on or after the effective date of this
15 amendatory Act of the 98th General Assembly, each month, from
16 the collections made under Section 9 of the Use Tax Act,
17 Section 9 of the Service Use Tax Act, Section 9 of the Service
18 Occupation Tax Act, and Section 3 of the Retailers' Occupation
19 Tax Act, the Department shall pay into the Tax Compliance and
20 Administration Fund, to be used, subject to appropriation, to
21 fund additional auditors and compliance personnel at the
22 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
23 the cash receipts collected during the preceding fiscal year by
24 the Audit Bureau of the Department under the Use Tax Act, the
25 Service Use Tax Act, the Service Occupation Tax Act, the
26 Retailers' Occupation Tax Act, and associated local occupation

1 and use taxes administered by the Department.

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

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

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

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

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

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

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

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

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

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

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

24 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
25 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;
26 98-1098, eff. 8-26-14.)

1 Section 20-129. The Retailers' Occupation Tax Act is
2 amended by changing Section 3 as follows:

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

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

9 1. The name of the seller;

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

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

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

- 1 5. Deductions allowed by law;
- 2 6. Gross receipts which were received by him during the
- 3 preceding calendar month or quarter and upon the basis of
- 4 which the tax is imposed;
- 5 7. The amount of credit provided in Section 2d of this
- 6 Act;
- 7 8. The amount of tax due;
- 8 9. The signature of the taxpayer; and
- 9 10. Such other reasonable information as the
- 10 Department may require.

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

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

18 Prior to October 1, 2003, and on and after September 1,
19 2004 a retailer may accept a Manufacturer's Purchase Credit
20 certification from a purchaser in satisfaction of Use Tax as
21 provided in Section 3-85 of the Use Tax Act if the purchaser
22 provides the appropriate documentation as required by Section
23 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
24 certification, accepted by a retailer prior to October 1, 2003
25 and on and after September 1, 2004 as provided in Section 3-85
26 of the Use Tax Act, may be used by that retailer to satisfy

1 Retailers' Occupation Tax liability in the amount claimed in
2 the certification, not to exceed 6.25% of the receipts subject
3 to tax from a qualifying purchase. A Manufacturer's Purchase
4 Credit reported on any original or amended return filed under
5 this Act after October 20, 2003 for reporting periods prior to
6 September 1, 2004 shall be disallowed. Manufacturer's
7 Purchaser Credit reported on annual returns due on or after
8 January 1, 2005 will be disallowed for periods prior to
9 September 1, 2004. No Manufacturer's Purchase Credit may be
10 used after September 30, 2003 through August 31, 2004 to
11 satisfy any tax liability imposed under this Act, including any
12 audit liability.

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

20 1. The name of the seller;

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

24 3. The total amount of taxable receipts received by him
25 during the preceding calendar month from sales of tangible
26 personal property by him during such preceding calendar

1 month, including receipts from charge and time sales, but
2 less all deductions allowed by law;

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

5 5. The amount of tax due; and

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

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

22 Beginning on October 1, 2003, every distributor, importing
23 distributor, and manufacturer of alcoholic liquor as defined in
24 the Liquor Control Act of 1934, shall file a statement with the
25 Department of Revenue, no later than the 10th day of the month
26 for the preceding month during which transactions occurred, by

1 electronic means, showing the total amount of gross receipts
2 from the sale of alcoholic liquor sold or distributed during
3 the preceding month to purchasers; identifying the purchaser to
4 whom it was sold or distributed; the purchaser's tax
5 registration number; and such other information reasonably
6 required by the Department. A distributor, importing
7 distributor, or manufacturer of alcoholic liquor must
8 personally deliver, mail, or provide by electronic means to
9 each retailer listed on the monthly statement a report
10 containing a cumulative total of that distributor's, importing
11 distributor's, or manufacturer's total sales of alcoholic
12 liquor to that retailer no later than the 10th day of the month
13 for the preceding month during which the transaction occurred.
14 The distributor, importing distributor, or manufacturer shall
15 notify the retailer as to the method by which the distributor,
16 importing distributor, or manufacturer will provide the sales
17 information. If the retailer is unable to receive the sales
18 information by electronic means, the distributor, importing
19 distributor, or manufacturer shall furnish the sales
20 information by personal delivery or by mail. For purposes of
21 this paragraph, the term "electronic means" includes, but is
22 not limited to, the use of a secure Internet website, e-mail,
23 or facsimile.

24 If a total amount of less than \$1 is payable, refundable or
25 creditable, such amount shall be disregarded if it is less than
26 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

26 Before August 1 of each year beginning in 1993, the

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

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

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

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

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

22 If the retailer is otherwise required to file a monthly
23 return and if the retailer's average monthly tax liability to
24 the Department does not exceed \$200, the Department may
25 authorize his returns to be filed on a quarter annual basis,
26 with the return for January, February and March of a given year

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

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

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

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

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

1 shall file separate returns for each such registered business.

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

25 Any retailer who sells only motor vehicles, watercraft,
26 aircraft, or trailers that are required to be registered with

1 an agency of this State, so that all retailers' occupation tax
2 liability is required to be reported, and is reported, on such
3 transaction reporting returns and who is not otherwise required
4 to file monthly or quarterly returns, need not file monthly or
5 quarterly returns. However, those retailers shall be required
6 to file returns on an annual basis.

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

1 require.

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

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

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

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

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

25 If the user who would otherwise pay tax to the retailer
26 wants the transaction reporting return filed and the payment of

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

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

25 Where the seller is a corporation, the return filed on
26 behalf of such corporation shall be signed by the president,

1 vice-president, secretary or treasurer or by the properly
2 accredited agent of such corporation.

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

7 Except as provided in this Section, the retailer filing the
8 return under this Section shall, at the time of filing such
9 return, pay to the Department the amount of tax imposed by this
10 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
11 on and after January 1, 1990, or \$5 per calendar year,
12 whichever is greater, which is allowed to reimburse the
13 retailer for the expenses incurred in keeping records,
14 preparing and filing returns, remitting the tax and supplying
15 data to the Department on request. Any prepayment made pursuant
16 to Section 2d of this Act shall be included in the amount on
17 which such 2.1% or 1.75% discount is computed. In the case of
18 retailers who report and pay the tax on a transaction by
19 transaction basis, as provided in this Section, such discount
20 shall be taken with each such tax remittance instead of when
21 such retailer files his periodic return. The Department may
22 disallow the discount for retailers whose certificate of
23 registration is revoked at the time the return is filed, but
24 only if the Department's decision to revoke the certificate of
25 registration has become final.

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

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

1 calendar quarters (excluding the month of highest liability and
2 the month of lowest liability in such 4 quarter period). If the
3 month during which such tax liability is incurred begins on or
4 after January 1, 1985 and prior to January 1, 1987, each
5 payment shall be in an amount equal to 22.5% of the taxpayer's
6 actual liability for the month or 27.5% of the taxpayer's
7 liability for the same calendar month of the preceding year. If
8 the month during which such tax liability is incurred begins on
9 or after January 1, 1987 and prior to January 1, 1988, each
10 payment shall be in an amount equal to 22.5% of the taxpayer's
11 actual liability for the month or 26.25% of the taxpayer's
12 liability for the same calendar month of the preceding year. If
13 the month during which such tax liability is incurred begins on
14 or after January 1, 1988, and prior to January 1, 1989, or
15 begins on or after January 1, 1996, each payment shall be in an
16 amount equal to 22.5% of the taxpayer's actual liability for
17 the month or 25% of the taxpayer's liability for the same
18 calendar month of the preceding year. If the month during which
19 such tax liability is incurred begins on or after January 1,
20 1989, and prior to January 1, 1996, each payment shall be in an
21 amount equal to 22.5% of the taxpayer's actual liability for
22 the month or 25% of the taxpayer's liability for the same
23 calendar month of the preceding year or 100% of the taxpayer's
24 actual liability for the quarter monthly reporting period. The
25 amount of such quarter monthly payments shall be credited
26 against the final tax liability of the taxpayer's return for

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

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

23 The provisions of this paragraph apply before October 1,
24 2001. Without regard to whether a taxpayer is required to make
25 quarter monthly payments as specified above, any taxpayer who
26 is required by Section 2d of this Act to collect and remit

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

1 calendar quarters is \$25,000 or less. If any such quarter
2 monthly payment is not paid at the time or in the amount
3 required, the taxpayer shall be liable for penalties and
4 interest on such difference, except insofar as the taxpayer has
5 previously made payments for that month in excess of the
6 minimum payments previously due.

7 The provisions of this paragraph apply on and after October
8 1, 2001. Without regard to whether a taxpayer is required to
9 make quarter monthly payments as specified above, any taxpayer
10 who is required by Section 2d of this Act to collect and remit
11 prepaid taxes and has collected prepaid taxes that average in
12 excess of \$20,000 per month during the preceding 4 complete
13 calendar quarters shall file a return with the Department as
14 required by Section 2f and shall make payments to the
15 Department on or before the 7th, 15th, 22nd and last day of the
16 month during which the liability is incurred. Each payment
17 shall be in an amount equal to 22.5% of the taxpayer's actual
18 liability for the month or 25% of the taxpayer's liability for
19 the same calendar month of the preceding year. The amount of
20 the quarter monthly payments shall be credited against the
21 final tax liability of the taxpayer's return for that month
22 filed under this Section or Section 2f, as the case may be.
23 Once applicable, the requirement of the making of quarter
24 monthly payments to the Department pursuant to this paragraph
25 shall continue until the taxpayer's average monthly prepaid tax
26 collections during the preceding 4 complete calendar quarters

1 (excluding the month of highest liability and the month of
2 lowest liability) is less than \$19,000 or until such taxpayer's
3 average monthly liability to the Department as computed for
4 each calendar quarter of the 4 preceding complete calendar
5 quarters is less than \$20,000. If any such quarter monthly
6 payment is not paid at the time or in the amount required, the
7 taxpayer shall be liable for penalties and interest on such
8 difference, except insofar as the taxpayer has previously made
9 payments for that month in excess of the minimum payments
10 previously due.

11 If any payment provided for in this Section exceeds the
12 taxpayer's liabilities under this Act, the Use Tax Act, the
13 Service Occupation Tax Act and the Service Use Tax Act, as
14 shown on an original monthly return, the Department shall, if
15 requested by the taxpayer, issue to the taxpayer a credit
16 memorandum no later than 30 days after the date of payment. The
17 credit evidenced by such credit memorandum may be assigned by
18 the taxpayer to a similar taxpayer under this Act, the Use Tax
19 Act, the Service Occupation Tax Act or the Service Use Tax Act,
20 in accordance with reasonable rules and regulations to be
21 prescribed by the Department. If no such request is made, the
22 taxpayer may credit such excess payment against tax liability
23 subsequently to be remitted to the Department under this Act,
24 the Use Tax Act, the Service Occupation Tax Act or the Service
25 Use Tax Act, in accordance with reasonable rules and
26 regulations prescribed by the Department. If the Department

1 subsequently determined that all or any part of the credit
2 taken was not actually due to the taxpayer, the taxpayer's 2.1%
3 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
4 of the difference between the credit taken and that actually
5 due, and that taxpayer shall be liable for penalties and
6 interest on such difference.

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

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

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

1 Beginning August 1, 2000, each month the Department shall
2 pay into the County and Mass Transit District Fund 20% of the
3 net revenue realized for the preceding month from the 1.25%
4 rate on the selling price of motor fuel and gasohol. Beginning
5 September 1, 2010, each month the Department shall pay into the
6 County and Mass Transit District Fund 20% of the net revenue
7 realized for the preceding month from the 1.25% rate on the
8 selling price of sales tax holiday items.

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

13 Beginning August 1, 2000, each month the Department shall
14 pay into the Local Government Tax Fund 80% of the net revenue
15 realized for the preceding month from the 1.25% rate on the
16 selling price of motor fuel and gasohol. Beginning September 1,
17 2010, each month the Department shall pay into the Local
18 Government Tax Fund 80% of the net revenue realized for the
19 preceding month from the 1.25% rate on the selling price of
20 sales tax holiday items.

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

1 are now taxed at 6.25%.

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

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

26 Beginning July 1, 2015, of the remainder of the moneys

1 received by the Department under the Use Tax Act, the Service
2 Use Tax Act, the Service Occupation Tax Act, and this Act, each
3 month the Department shall deposit \$500,000 into the State
4 Crime Laboratory Fund.

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

| Fiscal Year | Annual Specified Amount |
|-------------|-------------------------|
| 1986 | \$54,800,000 |

| | | |
|---|------|----------------|
| 1 | 1987 | \$76,650,000 |
| 2 | 1988 | \$80,480,000 |
| 3 | 1989 | \$88,510,000 |
| 4 | 1990 | \$115,330,000 |
| 5 | 1991 | \$145,470,000 |
| 6 | 1992 | \$182,730,000 |
| 7 | 1993 | \$206,520,000; |

8 and means the Certified Annual Debt Service Requirement (as
9 defined in Section 13 of the Build Illinois Bond Act) or the
10 Tax Act Amount, whichever is greater, for fiscal year 1994 and
11 each fiscal year thereafter; and further provided, that if on
12 the last business day of any month the sum of (1) the Tax Act
13 Amount required to be deposited into the Build Illinois Bond
14 Account in the Build Illinois Fund during such month and (2)
15 the amount transferred to the Build Illinois Fund from the
16 State and Local Sales Tax Reform Fund shall have been less than
17 1/12 of the Annual Specified Amount, an amount equal to the
18 difference shall be immediately paid into the Build Illinois
19 Fund from other moneys received by the Department pursuant to
20 the Tax Acts; and, further provided, that in no event shall the
21 payments required under the preceding proviso result in
22 aggregate payments into the Build Illinois Fund pursuant to
23 this clause (b) for any fiscal year in excess of the greater of
24 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
25 such fiscal year. The amounts payable into the Build Illinois
26 Fund under clause (b) of the first sentence in this paragraph

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

1 Department pursuant to this Act and required to be deposited
2 into the Build Illinois Fund are subject to the pledge, claim
3 and charge set forth in Section 12 of the Build Illinois Bond
4 Act.

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

| | | Total |
|----|-------------|------------|
| | Fiscal Year | Deposit |
| 18 | 1993 | \$0 |
| 19 | 1994 | 53,000,000 |
| 20 | 1995 | 58,000,000 |
| 21 | 1996 | 61,000,000 |
| 22 | 1997 | 64,000,000 |
| 23 | 1998 | 68,000,000 |
| 24 | 1999 | 71,000,000 |
| 25 | 2000 | 75,000,000 |

| | | |
|----|------|-------------|
| 1 | 2001 | 80,000,000 |
| 2 | 2002 | 93,000,000 |
| 3 | 2003 | 99,000,000 |
| 4 | 2004 | 103,000,000 |
| 5 | 2005 | 108,000,000 |
| 6 | 2006 | 113,000,000 |
| 7 | 2007 | 119,000,000 |
| 8 | 2008 | 126,000,000 |
| 9 | 2009 | 132,000,000 |
| 10 | 2010 | 139,000,000 |
| 11 | 2011 | 146,000,000 |
| 12 | 2012 | 153,000,000 |
| 13 | 2013 | 161,000,000 |
| 14 | 2014 | 170,000,000 |
| 15 | 2015 | 179,000,000 |
| 16 | 2016 | 189,000,000 |
| 17 | 2017 | 199,000,000 |
| 18 | 2018 | 210,000,000 |
| 19 | 2019 | 221,000,000 |
| 20 | 2020 | 233,000,000 |
| 21 | 2021 | 246,000,000 |
| 22 | 2022 | 260,000,000 |
| 23 | 2023 | 275,000,000 |
| 24 | 2024 | 275,000,000 |
| 25 | 2025 | 275,000,000 |
| 26 | 2026 | 279,000,000 |

| | | |
|---|------|-------------|
| 1 | 2027 | 292,000,000 |
| 2 | 2028 | 307,000,000 |
| 3 | 2029 | 322,000,000 |
| 4 | 2030 | 338,000,000 |
| 5 | 2031 | 350,000,000 |
| 6 | 2032 | 350,000,000 |

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 has been deposited.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning July 1, 1993 and ending on September 30,
6 2013, the Department shall each month pay into the Illinois Tax
7 Increment Fund 0.27% of 80% of the net revenue realized for the
8 preceding month from the 6.25% general rate on the selling
9 price of tangible personal property.

10 Subject to payment of amounts into the Build Illinois Fund
11 and the McCormick Place Expansion Project Fund pursuant to the
12 preceding paragraphs or in any amendments thereto hereafter
13 enacted, beginning with the receipt of the first report of
14 taxes paid by an eligible business and continuing for a 25-year
15 period, the Department shall each month pay into the Energy
16 Infrastructure Fund 80% of the net revenue realized from the
17 6.25% general rate on the selling price of Illinois-mined coal
18 that was sold to an eligible business. For purposes of this
19 paragraph, the term "eligible business" means a new electric
20 generating facility certified pursuant to Section 605-332 of
21 the Department of Commerce and Economic Opportunity Law of the
22 Civil Administrative Code of Illinois.

23 Subject to payment of amounts into the Build Illinois Fund,
24 the McCormick Place Expansion Project Fund, the Illinois Tax
25 Increment Fund, and the Energy Infrastructure Fund pursuant to
26 the preceding paragraphs or in any amendments to this Section

1 hereafter enacted, beginning on the first day of the first
2 calendar month to occur on or after the effective date of this
3 amendatory Act of the 98th General Assembly, each month, from
4 the collections made under Section 9 of the Use Tax Act,
5 Section 9 of the Service Use Tax Act, Section 9 of the Service
6 Occupation Tax Act, and Section 3 of the Retailers' Occupation
7 Tax Act, the Department shall pay into the Tax Compliance and
8 Administration Fund, to be used, subject to appropriation, to
9 fund additional auditors and compliance personnel at the
10 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
11 the cash receipts collected during the preceding fiscal year by
12 the Audit Bureau of the Department under the Use Tax Act, the
13 Service Use Tax Act, the Service Occupation Tax Act, the
14 Retailers' Occupation Tax Act, and associated local occupation
15 and use taxes administered by the Department.

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

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

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

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

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

1 assessed and collected in the same manner as any other
2 penalty provided for in this Act.

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

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

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

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

25 Net revenue realized for a month shall be the revenue
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for
2 overpayment of liability.

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

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

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

21 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,
22 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;
23 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

24 Section 20-130. The Illinois Police Training Act is amended
25 by changing Sections 6 and 7 and by adding Section 6.2 as

1 follows:

2 (50 ILCS 705/6) (from Ch. 85, par. 506)

3 Sec. 6. Powers and duties of the Board; selection ~~Selection~~
4 and certification of schools. The Board shall select and
5 certify schools within the State of Illinois for the purpose of
6 providing basic training for probationary police officers,
7 probationary county corrections officers, and court security
8 officers and of providing advanced or in-service training for
9 permanent police officers or permanent county corrections
10 officers, which schools may be either publicly or privately
11 owned and operated. In addition, the Board has the following
12 power and duties:

13 a. To require local governmental units to furnish such
14 reports and information as the Board deems necessary to
15 fully implement this Act.

16 b. To establish appropriate mandatory minimum
17 standards relating to the training of probationary local
18 law enforcement officers or probationary county
19 corrections officers, and in-service training of permanent
20 police officers.

21 c. To provide appropriate certification to those
22 probationary officers who successfully complete the
23 prescribed minimum standard basic training course.

24 d. To review and approve annual training curriculum for
25 county sheriffs.

1 e. To review and approve applicants to ensure that no
2 applicant is admitted to a certified academy unless the
3 applicant is a person of good character and has not been
4 convicted of a felony offense, any of the misdemeanors in
5 Sections 11-1.50, 11-6, 11-9.1, 11-14, 11-17, 11-19, 12-2,
6 12-15, 16-1, 17-1, 17-2, 28-3, 29-1, 31-1, 31-6, 31-7,
7 32-4a, or 32-7 of the Criminal Code of 1961 or the Criminal
8 Code of 2012, subdivision (a)(1) or (a)(2)(C) of Section
9 11-14.3 of the Criminal Code of 1961 or the Criminal Code
10 of 2012, or subsection (a) of Section 17-32 of the Criminal
11 Code of 1961 or the Criminal Code of 2012, or Section 5 or
12 5.2 of the Cannabis Control Act, or a crime involving moral
13 turpitude under the laws of this State or any other state
14 which if committed in this State would be punishable as a
15 felony or a crime of moral turpitude. The Board may appoint
16 investigators who shall enforce the duties conferred upon
17 the Board by this Act.

18 (Source: P.A. 96-1551, eff. 7-1-11; 97-1150, eff. 1-25-13.)

19 (50 ILCS 705/6.2 new)

20 Sec. 6.2. Officer professional conduct database.

21 (a) All law enforcement agencies shall notify the Board of
22 any final determination of willful violation of department or
23 agency policy, official misconduct, or violation of law when:

24 (1) the officer is discharged or dismissed as a result
25 of the violation; or

1 (2) the officer resigns during the course of an
2 investigation and after the officer has been served notice
3 that he or she is under investigation that is based on the
4 commission of a Class 2 or greater felony.

5 The agency shall report to the Board within 30 days of a
6 final decision of discharge or dismissal and final exhaustion
7 of any appeal, or resignation, and shall provide information
8 regarding the nature of the violation.

9 (b) Upon receiving notification from a law enforcement
10 agency, the Board must notify the law enforcement officer of
11 the report and his or her right to provide a statement
12 regarding the reported violation.

13 (c) The Board shall maintain a database readily available
14 to any chief administrative officer, or his or her designee, of
15 a law enforcement agency that shall show each reported
16 instance, including the name of the officer, the nature of the
17 violation, reason for the final decision of discharge or
18 dismissal, and any statement provided by the officer.

19 (50 ILCS 705/7) (from Ch. 85, par. 507)

20 Sec. 7. Rules and standards for schools. The Board shall
21 adopt rules and minimum standards for such schools which shall
22 include but not be limited to the following:

23 a. The curriculum for probationary police officers which
24 shall be offered by all certified schools shall include but not
25 be limited to courses of procedural justice, arrest and use and

1 control tactics, search and seizure, including temporary
2 questioning, civil rights, human rights, human relations,
3 cultural competency diversity, including implicit bias and
4 racial and ethnic sensitivity, criminal law, law of criminal
5 procedure, constitutional and proper use of law enforcement
6 authority, vehicle and traffic law including uniform and
7 non-discriminatory enforcement of the Illinois Vehicle Code,
8 traffic control and accident investigation, techniques of
9 obtaining physical evidence, court testimonies, statements,
10 reports, firearms training, training in the use of electronic
11 control devices, including the psychological and physiological
12 effects of the use of those devices on humans, first-aid
13 (including cardiopulmonary resuscitation), handling of
14 juvenile offenders, recognition of mental conditions,
15 including, but not limited to, the disease of addiction, which
16 require immediate assistance and methods to safeguard and
17 provide assistance to a person in need of mental treatment,
18 recognition of abuse, neglect, financial exploitation, and
19 self-neglect of adults with disabilities and older adults, as
20 defined in Section 2 of the Adult Protective Services Act,
21 crimes against the elderly, law of evidence, the hazards of
22 high-speed police vehicle chases with an emphasis on
23 alternatives to the high-speed chase, and physical training.
24 The curriculum shall include specific training in techniques
25 for immediate response to and investigation of cases of
26 domestic violence and of sexual assault of adults and children,

1 including cultural perceptions and common myths of rape as well
2 as interview techniques that are trauma informed, victim
3 centered, and victim sensitive. The curriculum shall include
4 training in techniques designed to promote effective
5 communication at the initial contact with crime victims and
6 ways to comprehensively explain to victims and witnesses their
7 rights under the Rights of Crime Victims and Witnesses Act and
8 the Crime Victims Compensation Act. The curriculum shall also
9 include a block of instruction aimed at identifying and
10 interacting with persons with autism and other developmental or
11 physical disabilities, reducing barriers to reporting crimes
12 against persons with autism, and addressing the unique
13 challenges presented by cases involving victims or witnesses
14 with autism and other developmental disabilities. The
15 curriculum for permanent police officers shall include but not
16 be limited to (1) refresher and in-service training in any of
17 the courses listed above in this subparagraph, (2) advanced
18 courses in any of the subjects listed above in this
19 subparagraph, (3) training for supervisory personnel, and (4)
20 specialized training in subjects and fields to be selected by
21 the board. The training in the use of electronic control
22 devices shall be conducted for probationary police officers,
23 including University police officers.

24 b. Minimum courses of study, attendance requirements and
25 equipment requirements.

26 c. Minimum requirements for instructors.

1 d. Minimum basic training requirements, which a
2 probationary police officer must satisfactorily complete
3 before being eligible for permanent employment as a local law
4 enforcement officer for a participating local governmental
5 agency. Those requirements shall include training in first aid
6 (including cardiopulmonary resuscitation).

7 e. Minimum basic training requirements, which a
8 probationary county corrections officer must satisfactorily
9 complete before being eligible for permanent employment as a
10 county corrections officer for a participating local
11 governmental agency.

12 f. Minimum basic training requirements which a
13 probationary court security officer must satisfactorily
14 complete before being eligible for permanent employment as a
15 court security officer for a participating local governmental
16 agency. The Board shall establish those training requirements
17 which it considers appropriate for court security officers and
18 shall certify schools to conduct that training.

19 A person hired to serve as a court security officer must
20 obtain from the Board a certificate (i) attesting to his or her
21 successful completion of the training course; (ii) attesting to
22 his or her satisfactory completion of a training program of
23 similar content and number of hours that has been found
24 acceptable by the Board under the provisions of this Act; or
25 (iii) attesting to the Board's determination that the training
26 course is unnecessary because of the person's extensive prior

1 law enforcement experience.

2 Individuals who currently serve as court security officers
3 shall be deemed qualified to continue to serve in that capacity
4 so long as they are certified as provided by this Act within 24
5 months of the effective date of this amendatory Act of 1996.
6 Failure to be so certified, absent a waiver from the Board,
7 shall cause the officer to forfeit his or her position.

8 All individuals hired as court security officers on or
9 after the effective date of this amendatory Act of 1996 shall
10 be certified within 12 months of the date of their hire, unless
11 a waiver has been obtained by the Board, or they shall forfeit
12 their positions.

13 The Sheriff's Merit Commission, if one exists, or the
14 Sheriff's Office if there is no Sheriff's Merit Commission,
15 shall maintain a list of all individuals who have filed
16 applications to become court security officers and who meet the
17 eligibility requirements established under this Act. Either
18 the Sheriff's Merit Commission, or the Sheriff's Office if no
19 Sheriff's Merit Commission exists, shall establish a schedule
20 of reasonable intervals for verification of the applicants'
21 qualifications under this Act and as established by the Board.

22 g. Minimum in-service training requirements, which a
23 police officer must satisfactorily complete every 3 years.
24 Those requirements shall include constitutional and proper use
25 of law enforcement authority, procedural justice, civil
26 rights, human rights, and cultural competency.

1 h. Minimum in-service training requirements, which a
2 police officer must satisfactorily complete at least annually.
3 Those requirements shall include law updates and use of force
4 training which shall include scenario based training, or
5 similar training approved by the Board.

6 (Source: P.A. 97-815, eff. 1-1-13; 97-862, eff. 1-1-13; 98-49,
7 eff. 7-1-13; 98-358, eff. 1-1-14; 98-463, eff. 8-16-13; 98-756,
8 eff. 7-16-14.)

9 Section 20-135. The Law Enforcement Camera Grant Act is
10 amended by changing Sections 5 and 10 and by adding Sections
11 15, 20, and 25 as follows:

12 (50 ILCS 707/5)

13 Sec. 5. Definitions. As used in this Act:

14 "Board" means the Illinois Law Enforcement Training
15 Standards Board created by the Illinois Police Training Act.

16 "In-car video camera" means a video camera located in a law
17 enforcement patrol vehicle.

18 "In-car video camera recording equipment" means a video
19 camera recording system located in a law enforcement patrol
20 vehicle consisting of a camera assembly, recording mechanism,
21 and an in-car video recording medium.

22 "In uniform" means a law enforcement officer who is wearing
23 any officially authorized uniform designated by a law
24 enforcement agency, or a law enforcement officer who is visibly

1 wearing articles of clothing, badge, tactical gear, gun belt, a
2 patch, or other insignia indicating that he or she is a law
3 enforcement officer acting in the course of his or her duties.

4 "Law enforcement officer" or "officer" means any person
5 employed by a county, municipality or township as a policeman,
6 peace officer or in some like position involving the
7 enforcement of the law and protection of the public interest at
8 the risk of that person's life.

9 "Officer-worn body camera" means an electronic camera
10 system for creating, generating, sending, receiving, storing,
11 displaying, and processing audiovisual recordings that may be
12 worn about the person of a law enforcement officer.

13 "Recording" means the process of capturing data or
14 information stored on a recording medium as required under this
15 Act.

16 "Recording medium" means any recording medium authorized
17 by the Board for the retention and playback of recorded audio
18 and video including, but not limited to, VHS, DVD, hard drive,
19 cloud storage, solid state, digital, flash memory technology,
20 or any other electronic medium.

21 (Source: P.A. 94-987, eff. 6-30-06.)

22 (50 ILCS 707/10)

23 Sec. 10. Law Enforcement Camera Grant Fund; creation,
24 rules.

25 (a) The Law Enforcement Camera Grant Fund is created as a

1 special fund in the State treasury. From appropriations to the
2 Board from the Fund, the Board must make grants to units of
3 local government in Illinois for the purpose of (1) purchasing
4 in-car installing video cameras for use in law enforcement
5 vehicles, (2) purchasing officer-worn body cameras and
6 associated technology for law enforcement officers, and (3)
7 training for law enforcement officers in the operation of the
8 cameras.

9 Moneys received for the purposes of this Section,
10 including, without limitation, fee receipts and gifts, grants,
11 and awards from any public or private entity, must be deposited
12 into the Fund. Any interest earned on moneys in the Fund must
13 be deposited into the Fund.

14 (b) The Board may set requirements for the distribution of
15 grant moneys and determine which law enforcement agencies are
16 eligible.

17 (b-5) The Board shall consider compliance with the Uniform
18 Crime Reporting Act as a factor in awarding grant moneys.

19 (c) (Blank). ~~The Board shall develop model rules to be~~
20 ~~adopted by law enforcement agencies that receive grants under~~
21 ~~this Section. The rules shall include the following~~
22 ~~requirements:~~

23 ~~(1) Cameras must be installed in the law enforcement~~
24 ~~vehicles.~~

25 ~~(2) Videotaping must provide audio of the officer when~~
26 ~~the officer is outside of the vehicle.~~

1 ~~(3) Camera access must be restricted to the supervisors~~
2 ~~of the officer in the vehicle.~~

3 ~~(4) Cameras must be turned on continuously throughout~~
4 ~~the officer's shift.~~

5 ~~(5) A copy of the videotape must be made available upon~~
6 ~~request to personnel of the law enforcement agency, the~~
7 ~~local State's Attorney, and any persons depicted in the~~
8 ~~video. Procedures for distribution of the videotape must~~
9 ~~include safeguards to protect the identities of~~
10 ~~individuals who are not a party to the requested stop.~~

11 ~~(6) Law enforcement agencies that receive moneys under~~
12 ~~this grant shall provide for storage of the tapes for a~~
13 ~~period of not less than 2 years.~~

14 (d) (Blank). ~~Any law enforcement agency receiving moneys~~
15 ~~under this Section must provide an annual report to the Board,~~
16 ~~the Governor, and the General Assembly, which will be due on~~
17 ~~May 1 of the year following the receipt of the grant and each~~
18 ~~May 1 thereafter during the period of the grant. The report~~
19 ~~shall include (i) the number of cameras received by the law~~
20 ~~enforcement agency, (ii) the number of cameras actually~~
21 ~~installed in law enforcement vehicles, (iii) a brief~~
22 ~~description of the review process used by supervisors within~~
23 ~~the law enforcement agency, (iv) a list of any criminal,~~
24 ~~traffic, ordinance, and civil cases where video recordings were~~
25 ~~used, including party names, case numbers, offenses charged,~~
26 ~~and disposition of the matter, (this item applies, but is not~~

1 ~~limited to, court proceedings, coroner's inquests, grand jury~~
2 ~~proceedings, and plea bargains), and (v) any other information~~
3 ~~relevant to the administration of the program.~~

4 (e) (Blank). ~~No applications for grant money under this~~
5 ~~Section shall be accepted before January 1, 2007 or after~~
6 ~~January 1, 2011.~~

7 (f) (Blank). ~~Notwithstanding any other provision of law, in~~
8 ~~addition to any other transfers that may be provided by law, on~~
9 ~~July 1, 2012 only, or as soon thereafter as practical, the~~
10 ~~State Comptroller shall direct and the State Treasurer shall~~
11 ~~transfer any funds in excess of \$1,000,000 held in the Law~~
12 ~~Enforcement Camera Grant Fund to the State Police Operations~~
13 ~~Assistance Fund.~~

14 (g) (Blank). ~~Notwithstanding any other provision of law, in~~
15 ~~addition to any other transfers that may be provided by law, on~~
16 ~~July 1, 2013 only, or as soon thereafter as practical, the~~
17 ~~State Comptroller shall direct and the State Treasurer shall~~
18 ~~transfer the sum of \$2,000,000 from the Law Enforcement Camera~~
19 ~~Grant Fund to the Traffic and Criminal Conviction Surcharge~~
20 ~~Fund.~~

21 (h) (Blank). ~~Notwithstanding any other provision of law, in~~
22 ~~addition to any other transfers that may be provided by law,~~
23 ~~the State Comptroller shall direct and the State Treasurer~~
24 ~~shall transfer the sum of \$2,000,000 from the Law Enforcement~~
25 ~~Camera Grant Fund to the Traffic and Criminal Conviction~~
26 ~~Surcharge Fund according to the schedule specified as follows:~~

~~one half of the specified amount shall be transferred on July 1, 2014, or as soon thereafter as practical, and one half of the specified amount shall be transferred on June 1, 2015, or as soon thereafter as practical.~~

(Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14.)

(50 ILCS 707/15 new)

Sec. 15. Rules; in-car video camera grants.

(a) The Board shall develop model rules for the use of in-car video cameras to be adopted by law enforcement agencies that receive grants under Section 10 of this Act. The rules shall include all of the following requirements:

(1) Cameras must be installed in the law enforcement agency vehicles.

(2) Video recording must provide audio of the officer when the officer is outside of the vehicle.

(3) Camera access must be restricted to the supervisors of the officer in the vehicle.

(4) Cameras must be turned on continuously throughout the officer's shift.

(5) A copy of the video record must be made available upon request to personnel of the law enforcement agency, the local State's Attorney, and any persons depicted in the video. Procedures for distribution of the video record must include safeguards to protect the identities of

1 individuals who are not a party to the requested stop.

2 (6) Law enforcement agencies that receive moneys under
3 this grant shall provide for storage of the video records
4 for a period of not less than 2 years.

5 (b) Each law enforcement agency receiving a grant for
6 in-car video cameras under Section 10 of this Act must provide
7 an annual report to the Board, the Governor, and the General
8 Assembly on or before May 1 of the year following the receipt
9 of the grant and by each May 1 thereafter during the period of
10 the grant. The report shall include the following:

11 (1) the number of cameras received by the law
12 enforcement agency;

13 (2) the number of cameras actually installed in law
14 enforcement agency vehicles;

15 (3) a brief description of the review process used by
16 supervisors within the law enforcement agency;

17 (4) a list of any criminal, traffic, ordinance, and
18 civil cases in which in-car video recordings were used,
19 including party names, case numbers, offenses charged, and
20 disposition of the matter. Proceedings to which this
21 paragraph (4) applies include, but are not limited to,
22 court proceedings, coroner's inquests, grand jury
23 proceedings, and plea bargains; and

24 (5) any other information relevant to the
25 administration of the program.

1 (50 ILCS 707/20 new)

2 Sec. 20. Rules; officer body-worn camera grants.

3 (a) The Board shall develop model rules for the use of
4 officer body-worn cameras to be adopted by law enforcement
5 agencies that receive grants under Section 10 of this Act. The
6 rules shall comply with the Law Enforcement Officer-Worn Body
7 Camera Act.

8 (b) Each law enforcement agency receiving a grant for
9 officer-worn body cameras under Section 10 of this Act must
10 provide an annual report to the Board, the Governor, and the
11 General Assembly on or before May 1 of the year following the
12 receipt of the grant and by each May 1 thereafter during the
13 period of the grant. The report shall include:

14 (1) a brief overview of the makeup of the agency,
15 including the number of officers utilizing officer-worn
16 body cameras;

17 (2) the number of officer-worn body cameras utilized by
18 the law enforcement agency;

19 (3) any technical issues with the equipment and how
20 those issues were remedied;

21 (4) a brief description of the review process used by
22 supervisors within the law enforcement agency;

23 (5) for each recording used in prosecutions of
24 conservation, criminal, or traffic offenses or municipal
25 ordinance violations:

26 (A) the time, date, and location of the incident;

1 and

2 (B) the offenses charged and the date charges were
3 filed;

4 (6) for a recording used in a civil proceeding or
5 internal affairs investigation:

6 (A) the number of pending civil proceedings and
7 internal investigations;

8 (B) in resolved civil proceedings and pending
9 investigations:

10 (i) the nature of the complaint or
11 allegations;

12 (ii) the disposition, if known; and

13 (iii) the date, time and location of the
14 incident; and

15 (7) any other information relevant to the
16 administration of the program.

17 (c) On or before July 30 of each year, the Board must
18 analyze the law enforcement agency reports and provide an
19 annual report to the General Assembly and the Governor.

20 (50 ILCS 707/25 new)

21 Sec. 25. No fund sweep. Notwithstanding any other provision
22 of law, moneys in the Law Enforcement Camera Grant Fund may not
23 be appropriated, assigned, or transferred to another State
24 fund.

1 Section 20-140. The Uniform Peace Officers' Disciplinary
2 Act is amended by adding Section 8 as follows:

3 (50 ILCS 725/8 new)

4 Sec. 8. Commission on Police Professionalism.

5 (a) Recognizing the need to review performance standards
6 governing the professionalism of law enforcement agencies and
7 officers in the 21st century, the General Assembly hereby
8 creates the Commission on Police Professionalism.

9 (b) The Commission on Policing Standards and
10 Professionalism shall be composed of the following members:

11 (1) one member of the Senate appointed by the President
12 of the Senate;

13 (2) one member of the Senate appointed by the Senate
14 Minority Leader;

15 (3) one member of the House of Representatives
16 appointed by the Speaker of the House of Representatives;

17 (4) one member of the House of Representatives
18 appointed by the House Minority Leader;

19 (5) one active duty law enforcement officer who is a
20 member of a certified collective bargaining unit appointed
21 by the Governor;

22 (6) one active duty law enforcement officer who is a
23 member of a certified collective bargaining unit appointed
24 by the President of the Senate;

25 (7) one active duty law enforcement officer who is a

1 member of a certified collective bargaining unit appointed
2 by the Senate Minority Leader;

3 (8) one active duty law enforcement officer who is a
4 member of a certified collective bargaining unit appointed
5 by the Speaker of the House of Representatives;

6 (9) one active duty law enforcement officer who is a
7 member of a certified collective bargaining unit appointed
8 by the House Minority Leader;

9 (10) the Director of State Police, or his or her
10 designee;

11 (11) the Executive Director of the Law Enforcement
12 Training Standards Board, or his or her designee;

13 (12) the Director of a statewide organization
14 representing Illinois sheriffs;

15 (13) the Director of a statewide organization
16 representing Illinois chiefs of police;

17 (14) the Director of a statewide fraternal
18 organization representing sworn law enforcement officers
19 in this State;

20 (15) the Director of a benevolent association
21 representing sworn police officers in this State;

22 (16) the Director of a fraternal organization
23 representing sworn law enforcement officers within the
24 City of Chicago; and

25 (17) the Director of a fraternal organization
26 exclusively representing sworn Illinois State Police

1 officers.

2 (c) The President of the Senate and the Speaker of the
3 House of Representatives shall each appoint a joint chairperson
4 to the Commission. The Law Enforcement Training Standards Board
5 shall provide administrative support to the Commission.

6 (d) The Commission shall meet regularly to review the
7 current training and certification process for law enforcement
8 officers, review the duties of the various types of law
9 enforcement officers, including auxiliary officers, review the
10 standards for the issuance of badges, shields, and other police
11 and agency identification, and examine whether law enforcement
12 officers should be licensed. For the purposes of this
13 subsection (d), "badge" means an officer's department issued
14 identification number associated with his or her position as a
15 police officer with that Department.

16 (e) The Commission shall submit a report of its findings
17 and legislative recommendations to the General Assembly and
18 Governor on or before January 31, 2016.

19 (f) This Section is repealed on February 1, 2016.

20 Section 20-145. The Counties Code is amended by changing
21 Section 3-9008 as follows:

22 (55 ILCS 5/3-9008) (from Ch. 34, par. 3-9008)

23 Sec. 3-9008. Appointment of attorney to perform duties.

24 (a) (Blank). ~~Whenever the State's attorney is sick or~~

1 ~~absent, or unable to attend, or is interested in any cause or~~
2 ~~proceeding, civil or criminal, which it is or may be his duty~~
3 ~~to prosecute or defend, the court in which said cause or~~
4 ~~proceeding is pending may appoint some competent attorney to~~
5 ~~prosecute or defend such cause or proceeding, and the attorney~~
6 ~~so appointed shall have the same power and authority in~~
7 ~~relation to such cause or proceeding as the State's attorney~~
8 ~~would have had if present and attending to the same. Prior to~~
9 ~~appointing a private attorney under this subsection (a), the~~
10 ~~court shall contact public agencies, including but not limited~~
11 ~~to the Office of Attorney General, Office of the State's~~
12 ~~Attorneys Appellate Prosecutor, and local State's Attorney's~~
13 ~~Offices throughout the State, to determine a public~~
14 ~~prosecutor's availability to serve as a special prosecutor at~~
15 ~~no cost to the county.~~

16 (a-5) The court on its own motion, or an interested person
17 in a cause or proceeding, civil or criminal, may file a
18 petition alleging that the State's Attorney is sick, absent, or
19 unable to fulfill his or her duties. The court shall consider
20 the petition, any documents filed in response, and if
21 necessary, grant a hearing to determine whether the State's
22 Attorney is sick, absent, or otherwise unable to fulfill his or
23 her duties. If the court finds that the State's Attorney is
24 sick, absent, or otherwise unable to fulfill his or her duties,
25 the court may appoint some competent attorney to prosecute or
26 defend the cause or proceeding.

1 (a-10) The court on its own motion, or an interested person
2 in a cause or proceeding, civil or criminal, may file a
3 petition alleging that the State's Attorney has an actual
4 conflict of interest in the cause or proceeding. The court
5 shall consider the petition, any documents filed in response,
6 and if necessary, grant a hearing to determine whether the
7 State's Attorney has an actual conflict of interest in the
8 cause or proceeding. If the court finds that the petitioner has
9 proven by sufficient facts and evidence that the State's
10 Attorney has an actual conflict of interest in a specific case,
11 the court may appoint some competent attorney to prosecute or
12 defend the cause or proceeding.

13 (a-15) Notwithstanding subsections (a-5) and (a-10) of
14 this Section, the State's Attorney may file a petition to
15 recuse himself or herself from a cause or proceeding for any
16 other reason he or she deems appropriate and the court shall
17 appoint a special prosecutor as provided in this Section.

18 (a-20) Prior to appointing a private attorney under this
19 Section, the court shall contact public agencies, including,
20 but not limited to, the Office of Attorney General, Office of
21 the State's Attorneys Appellate Prosecutor, or local State's
22 Attorney's Offices throughout the State, to determine a public
23 prosecutor's availability to serve as a special prosecutor at
24 no cost to the county and shall appoint a public agency if they
25 are able and willing to accept the appointment. An attorney so
26 appointed shall have the same power and authority in relation

1 to the cause or proceeding as the State's Attorney would have
2 if present and attending to the cause or proceedings.

3 (b) In case of a vacancy of more than one year occurring in
4 any county in the office of State's attorney, by death,
5 resignation or otherwise, and it becomes necessary for the
6 transaction of the public business, that some competent
7 attorney act as State's attorney in and for such county during
8 the period between the time of the occurrence of such vacancy
9 and the election and qualification of a State's attorney, as
10 provided by law, the vacancy shall be filled upon the written
11 request of a majority of the circuit judges of the circuit in
12 which is located the county where such vacancy exists, by
13 appointment as provided in The Election Code of some competent
14 attorney to perform and discharge all the duties of a State's
15 attorney in the said county, such appointment and all authority
16 thereunder to cease upon the election and qualification of a
17 State's attorney, as provided by law. Any attorney appointed
18 for any reason under this Section shall possess all the powers
19 and discharge all the duties of a regularly elected State's
20 attorney under the laws of the State to the extent necessary to
21 fulfill the purpose of such appointment, and shall be paid by
22 the county he serves not to exceed in any one period of 12
23 months, for the reasonable amount of time actually expended in
24 carrying out the purpose of such appointment, the same
25 compensation as provided by law for the State's attorney of the
26 county, apportioned, in the case of lesser amounts of

1 compensation, as to the time of service reasonably and actually
2 expended. The county shall participate in all agreements on the
3 rate of compensation of a special prosecutor.

4 (c) An order granting authority to a special prosecutor
5 must be construed strictly and narrowly by the court. The power
6 and authority of a special prosecutor shall not be expanded
7 without prior notice to the county. In the case of the proposed
8 expansion of a special prosecutor's power and authority, a
9 county may provide the court with information on the financial
10 impact of an expansion on the county. Prior to the signing of
11 an order requiring a county to pay for attorney's fees or
12 litigation expenses, the county shall be provided with a
13 detailed copy of the invoice describing the fees, and the
14 invoice shall include all activities performed in relation to
15 the case and the amount of time spent on each activity.

16 (Source: P.A. 97-982, eff. 8-17-12.)

17 Section 20-150. The Illinois Vehicle Code is amended by
18 changing Section 11-212 as follows:

19 (625 ILCS 5/11-212)

20 (Section scheduled to be repealed on July 1, 2019)

21 Sec. 11-212. Traffic and pedestrian stop statistical
22 study.

23 (a) Whenever a State or local law enforcement officer
24 issues a uniform traffic citation or warning citation for an

1 alleged violation of the Illinois Vehicle Code, he or she shall
2 record at least the following:

3 (1) the name, address, gender, and the officer's
4 subjective determination of the race of the person stopped;
5 the person's race shall be selected from the following
6 list: American Indian or Alaska Native, Asian, Black or
7 African American, Hispanic or Latino, Native Hawaiian or
8 Other Pacific Islander, or White;

9 (2) the alleged traffic violation that led to the stop
10 of the motorist;

11 (3) the make and year of the vehicle stopped;

12 (4) the date and time of the stop, beginning when the
13 vehicle was stopped and ending when the driver is free to
14 leave or taken into physical custody;

15 (5) the location of the traffic stop;

16 (5.5) whether or not a consent search contemporaneous
17 to the stop was requested of the vehicle, driver,
18 passenger, or passengers; and, if so, whether consent was
19 given or denied;

20 (6) whether or not a search contemporaneous to the stop
21 was conducted of the vehicle, driver, passenger, or
22 passengers; and, if so, whether it was with consent or by
23 other means;

24 (6.2) whether or not a police dog performed a sniff of
25 the vehicle; and, if so, whether or not the dog alerted to
26 the presence of contraband; and, if so, whether or not an

1 officer searched the vehicle; and, if so, whether or not
2 contraband was discovered; and, if so, the type and amount
3 of contraband;

4 (6.5) whether or not contraband was found during a
5 search; and, if so, the type and amount of contraband
6 seized; and

7 (7) the name and badge number of the issuing officer.

8 (b) Whenever a State or local law enforcement officer stops
9 a motorist for an alleged violation of the Illinois Vehicle
10 Code and does not issue a uniform traffic citation or warning
11 citation for an alleged violation of the Illinois Vehicle Code,
12 he or she shall complete a uniform stop card, which includes
13 field contact cards, or any other existing form currently used
14 by law enforcement containing information required pursuant to
15 this Act, that records at least the following:

16 (1) the name, address, gender, and the officer's
17 subjective determination of the race of the person stopped;
18 the person's race shall be selected from the following
19 list: American Indian or Alaska Native, Asian, Black or
20 African American, Hispanic or Latino, Native Hawaiian or
21 Other Pacific Islander, or White;

22 (2) the reason that led to the stop of the motorist;

23 (3) the make and year of the vehicle stopped;

24 (4) the date and time of the stop, beginning when the
25 vehicle was stopped and ending when the driver is free to
26 leave or taken into physical custody;

1 (5) the location of the traffic stop;

2 (5.5) whether or not a consent search contemporaneous
3 to the stop was requested of the vehicle, driver,
4 passenger, or passengers; and, if so, whether consent was
5 given or denied;

6 (6) whether or not a search contemporaneous to the stop
7 was conducted of the vehicle, driver, passenger, or
8 passengers; and, if so, whether it was with consent or by
9 other means;

10 (6.2) whether or not a police dog performed a sniff of
11 the vehicle; and, if so, whether or not the dog alerted to
12 the presence of contraband; and, if so, whether or not an
13 officer searched the vehicle; and, if so, whether or not
14 contraband was discovered; and, if so, the type and amount
15 of contraband;

16 (6.5) whether or not contraband was found during a
17 search; and, if so, the type and amount of contraband
18 seized; and

19 (7) the name and badge number of the issuing officer.

20 (b-5) For purposes of this subsection (b-5), "detention"
21 means all frisks, searches, summons, and arrests. Whenever a
22 law enforcement officer subjects a pedestrian to detention in a
23 public place, he or she shall complete a uniform pedestrian
24 stop card, which includes any existing form currently used by
25 law enforcement containing all the information required under
26 this Section, that records at least the following:

1 (1) the gender, and the officer's subjective
2 determination of the race of the person stopped; the
3 person's race shall be selected from the following list:
4 American Indian or Alaska Native, Asian, Black or African
5 American, Hispanic or Latino, Native Hawaiian or Other
6 Pacific Islander, or White;

7 (2) all the alleged reasons that led to the stop of the
8 person;

9 (3) the date and time of the stop;

10 (4) the location of the stop;

11 (5) whether or not a protective pat down or frisk was
12 conducted of the person; and, if so, all the alleged
13 reasons that led to the protective pat down or frisk, and
14 whether it was with consent or by other means;

15 (6) whether or not contraband was found during the
16 protective pat down or frisk; and, if so, the type and
17 amount of contraband seized;

18 (7) whether or not a search beyond a protective pat
19 down or frisk was conducted of the person or his or her
20 effects; and, if so, all the alleged reasons that led to
21 the search, and whether it was with consent or by other
22 means;

23 (8) whether or not contraband was found during the
24 search beyond a protective pat down or frisk; and, if so,
25 the type and amount of contraband seized;

26 (9) the disposition of the stop, such as a warning, a

1 ticket, a summons, or an arrest;

2 (10) if a summons or ticket was issued, or an arrest
3 made, a record of the violations, offenses, or crimes
4 alleged or charged; and

5 (11) the name and badge number of the officer who
6 conducted the detention.

7 This subsection (b-5) does not apply to searches or
8 inspections for compliance authorized under the Fish and
9 Aquatic Life Code, the Wildlife Code, the Herptiles-Herps Act,
10 or searches or inspections during routine security screenings
11 at facilities or events.

12 (c) The Illinois Department of Transportation shall
13 provide a standardized law enforcement data compilation form on
14 its website.

15 (d) Every law enforcement agency shall, by March 1 with
16 regard to data collected during July through December of the
17 previous calendar year and by August 1 with regard to data
18 collected during January through June of the current calendar
19 year, compile the data described in subsections (a), ~~and~~ (b),
20 and (b-5) on the standardized law enforcement data compilation
21 form provided by the Illinois Department of Transportation and
22 transmit the data to the Department.

23 (e) The Illinois Department of Transportation shall
24 analyze the data provided by law enforcement agencies required
25 by this Section and submit a report of the previous year's
26 findings to the Governor, the General Assembly, the Racial

1 Profiling Prevention and Data Oversight Board, and each law
2 enforcement agency no later than July 1 of each year. The
3 Illinois Department of Transportation may contract with an
4 outside entity for the analysis of the data provided. In
5 analyzing the data collected under this Section, the analyzing
6 entity shall scrutinize the data for evidence of statistically
7 significant aberrations. The following list, which is
8 illustrative, and not exclusive, contains examples of areas in
9 which statistically significant aberrations may be found:

10 (1) The percentage of minority drivers, ~~or~~ passengers, ~~or~~
11 or pedestrians being stopped in a given area is
12 substantially higher than the proportion of the overall
13 population in or traveling through the area that the
14 minority constitutes.

15 (2) A substantial number of false stops including stops
16 not resulting in the issuance of a traffic ticket or the
17 making of an arrest.

18 (3) A disparity between the proportion of citations
19 issued to minorities and proportion of minorities in the
20 population.

21 (4) A disparity among the officers of the same law
22 enforcement agency with regard to the number of minority
23 drivers, ~~or~~ passengers, or pedestrians being stopped in a
24 given area.

25 (5) A disparity between the frequency of searches
26 performed on minority drivers or pedestrians and the

1 frequency of searches performed on non-minority drivers or
2 pedestrians.

3 (f) Any law enforcement officer identification information
4 and ~~or~~ driver or pedestrian identification information that is
5 compiled by any law enforcement agency or the Illinois
6 Department of Transportation pursuant to this Act for the
7 purposes of fulfilling the requirements of this Section shall
8 be confidential and exempt from public inspection and copying,
9 as provided under Section 7 of the Freedom of Information Act,
10 and the information shall not be transmitted to anyone except
11 as needed to comply with this Section. This Section shall not
12 exempt those materials that, prior to the effective date of
13 this amendatory Act of the 93rd General Assembly, were
14 available under the Freedom of Information Act. This subsection
15 (f) shall not preclude law enforcement agencies from reviewing
16 data to perform internal reviews.

17 (g) Funding to implement this Section shall come from
18 federal highway safety funds available to Illinois, as directed
19 by the Governor.

20 (h) The Illinois Department of Transportation, in
21 consultation with law enforcement agencies, officials, and
22 organizations, including Illinois chiefs of police, the
23 Department of State Police, the Illinois Sheriffs Association,
24 and the Chicago Police Department, and community groups and
25 other experts, shall undertake a study to determine the best
26 use of technology to collect, compile, and analyze the traffic

1 stop statistical study data required by this Section. The
2 Department shall report its findings and recommendations to the
3 Governor and the General Assembly by March 1, 2004.

4 (h-5) For purposes of this Section:

5 (1) "American Indian or Alaska Native" means a person
6 having origins in any of the original peoples of North and
7 South America, including Central America, and who
8 maintains tribal affiliation or community attachment.

9 (2) "Asian" means a person having origins in any of the
10 original peoples of the Far East, Southeast Asia, or the
11 Indian subcontinent, including, but not limited to,
12 Cambodia, China, India, Japan, Korea, Malaysia, Pakistan,
13 the Philippine Islands, Thailand, and Vietnam.

14 (2.5) "Badge" means an officer's department issued
15 identification number associated with his or her position
16 as a police officer with that department.

17 (3) "Black or African American" means a person having
18 origins in any of the black racial groups of Africa. Terms
19 such as "Haitian" or "Negro" can be used in addition to
20 "Black or African American".

21 (4) "Hispanic or Latino" means a person of Cuban,
22 Mexican, Puerto Rican, South or Central American, or other
23 Spanish culture or origin, regardless of race.

24 (5) "Native Hawaiian or Other Pacific Islander" means a
25 person having origins in any of the original peoples of
26 Hawaii, Guam, Samoa, or other Pacific Islands.

1 (6) "White" means a person having origins in any of the
2 original peoples of Europe, the Middle East, or North
3 Africa.

4 (i) This Section is repealed on July 1, 2019.

5 (Source: P.A. 97-396, eff. 1-1-12; 97-469, eff. 7-1-12; 97-813,
6 eff. 7-13-12; 98-686, eff. 6-30-14.)

7 Section 20-155. The Criminal Code of 2012 is amended by
8 changing Section 14-2 and by adding Section 7-5.5 as follows:

9 (720 ILCS 5/7-5.5 new)

10 Sec. 7-5.5. Prohibited use of force by a peace officer.

11 (a) A peace officer shall not use a chokehold in the
12 performance of his or her duties, unless deadly force is
13 justified under Article 7 of this Code.

14 (b) A peace officer shall not use a chokehold, or any
15 lesser contact with the throat or neck area of another in order
16 to prevent the destruction of evidence by ingestion.

17 (c) As used in this Section, "chokehold" means applying any
18 direct pressure to the throat, windpipe, or airway of another
19 with the intent to reduce or prevent the intake of air.
20 "Chokehold" does not include any holding involving contact with
21 the neck that is not intended to reduce the intake of air.

22 (720 ILCS 5/14-2) (from Ch. 38, par. 14-2)

23 Sec. 14-2. Elements of the offense; affirmative defense.

1 (a) A person commits eavesdropping when he or she knowingly
2 and intentionally:

3 (1) Uses an eavesdropping device, in a surreptitious
4 manner, for the purpose of overhearing, transmitting, or
5 recording all or any part of any private conversation to
6 which he or she is not a party unless he or she does so with
7 the consent of all of the parties to the private
8 conversation;

9 (2) Uses an eavesdropping device, in a surreptitious
10 manner, for the purpose of transmitting or recording all or
11 any part of any private conversation to which he or she is
12 a party unless he or she does so with the consent of all
13 other parties to the private conversation;

14 (3) Intercepts, records, or transcribes, in a
15 surreptitious manner, any private electronic communication
16 to which he or she is not a party unless he or she does so
17 with the consent of all parties to the private electronic
18 communication;

19 (4) Manufactures, assembles, distributes, or possesses
20 any electronic, mechanical, eavesdropping, or other device
21 knowing that or having reason to know that the design of
22 the device renders it primarily useful for the purpose of
23 the surreptitious overhearing, transmitting, or recording
24 of private conversations or the interception, or
25 transcription of private electronic communications and the
26 intended or actual use of the device is contrary to the

1 provisions of this Article; or

2 (5) Uses or discloses any information which he or she
3 knows or reasonably should know was obtained from a private
4 conversation or private electronic communication in
5 violation of this Article, unless he or she does so with
6 the consent of all of the parties.

7 (a-5) It does not constitute a violation of this Article to
8 surreptitiously use an eavesdropping device to overhear,
9 transmit, or record a private conversation, or to
10 surreptitiously intercept, record, or transcribe a private
11 electronic communication, if the overhearing, transmitting,
12 recording, interception, or transcription is done in
13 accordance with Article 108A or Article 108B of the Code of
14 Criminal Procedure of 1963.

15 (b) It is an affirmative defense to a charge brought under
16 this Article relating to the interception of a privileged
17 communication that the person charged:

18 1. was a law enforcement officer acting pursuant to an
19 order of interception, entered pursuant to Section 108A-1
20 or 108B-5 of the Code of Criminal Procedure of 1963; and

21 2. at the time the communication was intercepted, the
22 officer was unaware that the communication was privileged;
23 and

24 3. stopped the interception within a reasonable time
25 after discovering that the communication was privileged;
26 and

1 4. did not disclose the contents of the communication.

2 (c) It is not unlawful for a manufacturer or a supplier of
3 eavesdropping devices, or a provider of wire or electronic
4 communication services, their agents, employees, contractors,
5 or venders to manufacture, assemble, sell, or possess an
6 eavesdropping device within the normal course of their business
7 for purposes not contrary to this Article or for law
8 enforcement officers and employees of the Illinois Department
9 of Corrections to manufacture, assemble, purchase, or possess
10 an eavesdropping device in preparation for or within the course
11 of their official duties.

12 (d) The interception, recording, or transcription of an
13 electronic communication by an employee of a penal institution
14 is not prohibited under this Act, provided that the
15 interception, recording, or transcription is:

16 (1) otherwise legally permissible under Illinois law;

17 (2) conducted with the approval of the penal
18 institution for the purpose of investigating or enforcing a
19 State criminal law or a penal institution rule or
20 regulation with respect to inmates in the institution; and

21 (3) within the scope of the employee's official duties.

22 For the purposes of this subsection (d), "penal
23 institution" has the meaning ascribed to it in clause (c) (1) of
24 Section 31A-1.1.

25 (e) Nothing in this Article shall prohibit any individual,
26 not a law enforcement officer, from recording a law enforcement

1 officer in the performance of his or her duties in a public
2 place or in circumstances in which the officer has no
3 reasonable expectation of privacy. However, an officer may take
4 reasonable action to maintain safety and control, secure crime
5 scenes and accident sites, protect the integrity and
6 confidentiality of investigations, and protect the public
7 safety and order.

8 (Source: P.A. 98-1142, eff. 12-30-14.)

9 Section 20-160. The Code of Criminal Procedure of 1963 is
10 amended by changing Section 107-14 as follows:

11 (725 ILCS 5/107-14) (from Ch. 38, par. 107-14)

12 Sec. 107-14. Temporary questioning without arrest.

13 (a) A peace officer, after having identified himself as a
14 peace officer, may stop any person in a public place for a
15 reasonable period of time when the officer reasonably infers
16 from the circumstances that the person is committing, is about
17 to commit or has committed an offense as defined in Section
18 102-15 of this Code, and may demand the name and address of the
19 person and an explanation of his actions. Such detention and
20 temporary questioning will be conducted in the vicinity of
21 where the person was stopped.

22 (b) Upon completion of any stop under subsection (a)
23 involving a frisk or search, and unless impractical,
24 impossible, or under exigent circumstances, the officer shall

1 provide the person with a stop receipt which provides the
2 reason for the stop and contains the officer's name and badge
3 number. This subsection (b) does not apply to searches or
4 inspections for compliance with the Fish and Aquatic Life Code,
5 the Wildlife Code, the Herptiles-Herps Act, or searches or
6 inspections for routine security screenings at facilities or
7 events. For the purposes of this subsection (b), "badge" means
8 an officer's department issued identification number
9 associated with his or her position as a police officer with
10 that department.

11 (Source: Laws 1968, p. 218.)

12 Section 20-165. The Unified Code of Corrections is amended
13 by changing Sections 5-4-3a and 5-9-1 and by adding Section
14 5-4-3b as follows:

15 (730 ILCS 5/5-4-3a)

16 Sec. 5-4-3a. DNA testing backlog accountability.

17 (a) On or before August 1 of each year, the Department of
18 State Police shall report to the Governor and both houses of
19 the General Assembly the following information:

20 (1) the extent of the backlog of cases awaiting testing
21 or awaiting DNA analysis by that Department, including but
22 not limited to those tests conducted under Section 5-4-3,
23 as of June 30 of the previous fiscal year, with the backlog
24 being defined as all cases awaiting forensic testing

1 whether in the physical custody of the State Police or in
2 the physical custody of local law enforcement, provided
3 that the State Police have written notice of any evidence
4 in the physical custody of local law enforcement prior to
5 June 1 of that year; and

6 (2) what measures have been and are being taken to
7 reduce that backlog and the estimated costs or expenditures
8 in doing so.

9 (b) The information reported under this Section shall be
10 made available to the public, at the time it is reported, on
11 the official web site of the Department of State Police.

12 (c) Beginning January 1, 2016, the Department of State
13 Police shall quarterly report on the status of the processing
14 of forensic biology and DNA evidence submitted to the
15 Department of State Police Laboratory for analysis. The report
16 shall be submitted to the Governor and the General Assembly,
17 and shall be posted on the Department of State Police website.
18 The report shall include the following for each State Police
19 Laboratory location and any laboratory to which the Department
20 of State Police has outsourced evidence for testing:

21 (1) For forensic biology submissions, report both
22 total case and sexual assault or abuse case (as defined by
23 the Sexual Assault Evidence Submission Act) figures for:

24 (A) The number of cases received in the preceding
25 quarter.

26 (B) The number of cases completed in the preceding

1 quarter.

2 (C) The number of cases waiting analysis.

3 (D) The number of cases sent for outsourcing.

4 (E) The number of cases waiting analysis that were
5 received within the past 30 days.

6 (F) The number of cases waiting analysis that were
7 received 31 to 90 days prior.

8 (G) The number of cases waiting analysis that were
9 received 91 to 180 days prior.

10 (H) The number of cases waiting analysis that were
11 received 181 to 365 days prior.

12 (I) The number of cases waiting analysis that were
13 received more than 365 days prior.

14 (J) The number of cases forwarded for DNA analyses.

15 (2) For DNA submissions, report both total case and
16 sexual assault or abuse case (as defined by the Sexual
17 Assault Evidence Submission Act) figures for:

18 (A) The number of cases received in the preceding
19 quarter.

20 (B) The number of cases completed in the preceding
21 quarter.

22 (C) The number of cases waiting analysis.

23 (D) The number of cases sent for outsourcing.

24 (E) The number of cases waiting analysis that were
25 received within the past 30 days.

26 (F) The number of cases waiting analysis that were

1 received 31 to 90 days prior.

2 (G) The number of cases waiting analysis that were
3 received 91 to 180 days prior.

4 (H) The number of cases waiting analysis that were
5 received 181 to 365 days prior.

6 (I) The number of cases waiting analysis that were
7 received more than 365 days prior.

8 (3) For all other categories of testing (e.g., drug
9 chemistry, firearms/toolmark, footwear/tire track, latent
10 prints, toxicology, and trace chemistry analysis):

11 (A) The number of cases received in the preceding
12 quarter.

13 (B) The number of cases completed in the preceding
14 quarter.

15 (C) The number of cases waiting analysis.

16 (4) For the Combined DNA Index System (CODIS), report
17 both total case and sexual assault or abuse case (as
18 defined by the Sexual Assault Evidence Submission Act)
19 figures for subparagraphs (D), (E), and (F) of this
20 paragraph (4):

21 (A) The number of new offender samples received in
22 the preceding quarter.

23 (B) The number of offender samples uploaded to
24 CODIS in the preceding quarter.

25 (C) The number of offender samples awaiting
26 analysis.

1 (D) The number of unknown DNA case profiles
2 uploaded to CODIS in the preceding quarter.

3 (E) The number of CODIS hits in the preceding
4 quarter.

5 (F) The number of forensic evidence submissions
6 submitted to confirm a previously reported CODIS hit.

7 As used in this subsection (c), "completed" means
8 completion of both the analysis of the evidence and the
9 provision of the results to the submitting law enforcement
10 agency.

11 (Source: P.A. 93-785, eff. 7-21-04; 94-761, eff. 5-12-06;
12 94-1018, eff. 1-1-07.)

13 (730 ILCS 5/5-4-3b new)

14 Sec. 5-4-3b. Electronic Laboratory Information Management
15 System.

16 (a) The Department of State Police shall obtain, implement,
17 and maintain an Electronic Laboratory Information Management
18 System (LIMS), to efficiently and effectively track all
19 evidence submitted for forensic testing. At a minimum, the LIMS
20 shall record:

21 (1) the criminal offense or suspected criminal offense
22 for which the evidence is being submitted;

23 (2) the law enforcement agency submitting the
24 evidence;

25 (3) the name of the victim;

- 1 (4) the law enforcement agency case number;
2 (5) the State Police Laboratory case number;
3 (6) the date the evidence was received by the State
4 Police Laboratory;
5 (7) if the State Police Laboratory sent the evidence
6 for analysis to another designated laboratory, the name of
7 the laboratory and the date the evidence was sent to that
8 laboratory; and
9 (8) the date and description of any results or
10 information regarding the analysis sent to the submitting
11 law enforcement agency by the State Police Laboratory or
12 any other designated laboratory.

13 The LIMS shall also link multiple forensic evidence
14 submissions pertaining to a single criminal investigation such
15 that evidence submitted to confirm a previously reported
16 Combined DNA Index System (CODIS) hit in a State or federal
17 database can be linked to the initial evidence submission. The
18 LIMS shall be such that the system provides ease of
19 interoperability with law enforcement agencies for evidence
20 submission and reporting, as well as supports expansion
21 capabilities for future internal networking and laboratory
22 operations.

23 (b) The Department of State Police, in consultation with
24 and subject to the approval of the Chief Procurement Officer,
25 may procure a single contract or multiple contracts to
26 implement the provisions of this Section. A contract or

1 contracts under this subsection are not subject to the
2 provisions of the Illinois Procurement Code, except for
3 Sections 20-60, 20-65, 20-70, and 20-160 and Article 50 of that
4 Code, provided that the Chief Procurement Officer may, in
5 writing with justification, waive any certification required
6 under Article 50 of the Illinois Procurement Code. This
7 exemption is inoperative 2 years from the effective date of
8 this amendatory Act of the 99th General Assembly.

9 (730 ILCS 5/5-9-1) (from Ch. 38, par. 1005-9-1)

10 Sec. 5-9-1. Authorized fines.

11 (a) An offender may be sentenced to pay a fine as provided
12 in Article 4.5 of Chapter V.

13 (b) (Blank.)

14 (c) There shall be added to every fine imposed in
15 sentencing for a criminal or traffic offense, except an offense
16 relating to parking or registration, or offense by a
17 pedestrian, an additional penalty of \$15 ~~\$10~~ for each \$40, or
18 fraction thereof, of fine imposed. The additional penalty of
19 \$15 ~~\$10~~ for each \$40, or fraction thereof, of fine imposed, if
20 not otherwise assessed, shall also be added to every fine
21 imposed upon a plea of guilty, stipulation of facts or findings
22 of guilty, resulting in a judgment of conviction, or order of
23 supervision in criminal, traffic, local ordinance, county
24 ordinance, and conservation cases (except parking,
25 registration, or pedestrian violations), or upon a sentence of

1 probation without entry of judgment under Section 10 of the
2 Cannabis Control Act, Section 410 of the Illinois Controlled
3 Substances Act, or Section 70 of the Methamphetamine Control
4 and Community Protection Act.

5 Such additional amounts shall be assessed by the court
6 imposing the fine and shall be collected by the Circuit Clerk
7 in addition to the fine and costs in the case. Each such
8 additional penalty shall be remitted by the Circuit Clerk
9 within one month after receipt to the State Treasurer. The
10 State Treasurer shall deposit \$1 for each \$40, or fraction
11 thereof, of fine imposed into the LEADS Maintenance Fund. The
12 State Treasurer shall deposit \$3 ~~\$1~~ for each \$40, or fraction
13 thereof, of fine imposed into the Law Enforcement Camera Grant
14 Fund. The remaining surcharge amount shall be deposited into
15 the Traffic and Criminal Conviction Surcharge Fund, unless the
16 fine, costs or additional amounts are subject to disbursement
17 by the circuit clerk under Section 27.5 of the Clerks of Courts
18 Act. Such additional penalty shall not be considered a part of
19 the fine for purposes of any reduction in the fine for time
20 served either before or after sentencing. Not later than March
21 1 of each year the Circuit Clerk shall submit a report of the
22 amount of funds remitted to the State Treasurer under this
23 subsection (c) during the preceding calendar year. Except as
24 otherwise provided by Supreme Court Rules, if a court in
25 imposing a fine against an offender levies a gross amount for
26 fine, costs, fees and penalties, the amount of the additional

1 penalty provided for herein shall be computed on the amount
2 remaining after deducting from the gross amount levied all fees
3 of the Circuit Clerk, the State's Attorney and the Sheriff.
4 After deducting from the gross amount levied the fees and
5 additional penalty provided for herein, less any other
6 additional penalties provided by law, the clerk shall remit the
7 net balance remaining to the entity authorized by law to
8 receive the fine imposed in the case. For purposes of this
9 Section "fees of the Circuit Clerk" shall include, if
10 applicable, the fee provided for under Section 27.3a of the
11 Clerks of Courts Act and the fee, if applicable, payable to the
12 county in which the violation occurred pursuant to Section
13 5-1101 of the Counties Code.

14 (c-5) In addition to the fines imposed by subsection (c),
15 any person convicted or receiving an order of supervision for
16 driving under the influence of alcohol or drugs shall pay an
17 additional \$100 fee to the clerk. This additional fee, less 2
18 1/2% that shall be used to defray administrative costs incurred
19 by the clerk, shall be remitted by the clerk to the Treasurer
20 within 60 days after receipt for deposit into the Trauma Center
21 Fund. This additional fee of \$100 shall not be considered a
22 part of the fine for purposes of any reduction in the fine for
23 time served either before or after sentencing. Not later than
24 March 1 of each year the Circuit Clerk shall submit a report of
25 the amount of funds remitted to the State Treasurer under this
26 subsection (c-5) during the preceding calendar year.

1 The Circuit Clerk may accept payment of fines and costs by
2 credit card from an offender who has been convicted of a
3 traffic offense, petty offense or misdemeanor and may charge
4 the service fee permitted where fines and costs are paid by
5 credit card provided for in Section 27.3b of the Clerks of
6 Courts Act.

7 (c-7) In addition to the fines imposed by subsection (c),
8 any person convicted or receiving an order of supervision for
9 driving under the influence of alcohol or drugs shall pay an
10 additional \$5 fee to the clerk. This additional fee, less 2
11 1/2% that shall be used to defray administrative costs incurred
12 by the clerk, shall be remitted by the clerk to the Treasurer
13 within 60 days after receipt for deposit into the Spinal Cord
14 Injury Paralysis Cure Research Trust Fund. This additional fee
15 of \$5 shall not be considered a part of the fine for purposes
16 of any reduction in the fine for time served either before or
17 after sentencing. Not later than March 1 of each year the
18 Circuit Clerk shall submit a report of the amount of funds
19 remitted to the State Treasurer under this subsection (c-7)
20 during the preceding calendar year.

21 (c-9) (Blank).

22 (d) In determining the amount and method of payment of a
23 fine, except for those fines established for violations of
24 Chapter 15 of the Illinois Vehicle Code, the court shall
25 consider:

26 (1) the financial resources and future ability of the

1 offender to pay the fine; and

2 (2) whether the fine will prevent the offender from
3 making court ordered restitution or reparation to the
4 victim of the offense; and

5 (3) in a case where the accused is a dissolved
6 corporation and the court has appointed counsel to
7 represent the corporation, the costs incurred either by the
8 county or the State for such representation.

9 (e) The court may order the fine to be paid forthwith or
10 within a specified period of time or in installments.

11 (f) All fines, costs and additional amounts imposed under
12 this Section for any violation of Chapters 3, 4, 6, and 11 of
13 the Illinois Vehicle Code, or a similar provision of a local
14 ordinance, and any violation of the Child Passenger Protection
15 Act, or a similar provision of a local ordinance, shall be
16 collected and disbursed by the circuit clerk as provided under
17 Section 27.5 of the Clerks of Courts Act.

18 (Source: P.A. 94-556, eff. 9-11-05; 94-652, eff. 8-22-05;
19 94-987, eff. 6-30-06; 95-1052, eff. 7-1-09.)

20 ARTICLE 25.

21 Section 25-999. Effective date. This Section, Sections
22 20-126, 20-127, 20-128, and 20-129, and the changes made in
23 Section 20-140 of Article 20 of this amendatory Act of the 99th
24 General Assembly adding Section 8 to the Uniform Peace
25 Officers' Disciplinary Act take effect upon becoming law.