

# Annual Report of Collections and Distributions 2014

## Illinois Department of Revenue

**Table 1: Total Revenue Collected**

Section 1: State Taxes and Fees Collections	FY2012	FY2013	FY2014	
<b>Income Taxes</b>				
1. Individual Income Tax	\$ 16,955,593,063	\$ 18,303,295,604	\$ 18,330,964,462	
2. Corporate Income Tax	2,985,207,322	3,694,361,240	3,667,981,230	
3. Personal Property Replacement Tax	1,239,392,352	1,482,586,590	1,474,625,280	
<b>A. Total Income Taxes</b>	<b>\$ 21,180,192,737</b>	<b>\$ 23,480,243,434</b>	<b>\$ 23,473,570,973</b>	
<b>Sales Taxes</b>				
1. Retailers' Occupation, Use, Service Occupation, Service Use	\$ 9,776,899,734	\$ 9,988,609,843	\$ 10,524,951,545	(1)
2. Other Sales or Renting taxes and Fees				
a. Automobile Renting Occupation and Use Taxes	\$ 33,957,084	\$ 36,026,548	\$ 37,922,418	
b. Replacement Vehicle Tax	\$ -	\$ -	\$ -	
c. Tire User Fee	\$ 16,479,808	\$ 16,069,840	\$ 17,417,393	
d. Vehicle Use Tax	\$ 33,740,575	\$ 32,575,732	\$ 33,875,940	
<b>B. Total Sales Taxes</b>	<b>\$ 9,861,077,201</b>	<b>\$ 10,073,281,963</b>	<b>\$ 10,614,167,296</b>	
<b>Motor Fuel Taxes</b>				
1. Motor Fuel and Motor Fuel Use Taxes	\$ 1,222,011,589	\$ 1,191,781,262	\$ 1,225,728,873	
2. Underground Storage Tank Tax and Environmental Impact Fee	\$ 69,589,589	\$ 68,703,436	\$ 70,810,482	
<b>C. Total Motor Fuel Taxes</b>	<b>\$ 1,291,601,178</b>	<b>\$ 1,260,484,698</b>	<b>\$ 1,296,539,355</b>	
<b>Excise Taxes</b>				
1. Cigarette and Cigarette Use Taxes	\$ 580,014,924	\$ 807,400,073	\$ 842,771,399	
2. Coin-operated Amusement Device Tax	\$ 1,740,379	\$ 1,472,943	\$ 1,162,755	
3. Dry-cleaning Solvent Tax and License Fees	\$ 2,428,089	\$ 2,195,486	\$ 2,044,115	
4. Electricity Excise Tax	\$ 391,391,072	\$ 400,298,452	\$ 405,693,334	(2)
5. Energy Assistance and Renewable Energy (EAC/REC)	\$ 110,772,116	\$ 103,116,783	\$ 104,579,078	(3)
6. Gas Tax Collections	\$ 146,798,596	\$ 143,543,062	\$ 190,122,762	
7. Hotel Operators' Occupation Tax	\$ 209,286,338	\$ 222,824,550	\$ 232,368,229	(2)
8. Invested Capital Tax and Electricity Distribution Tax	\$ 199,986,191	\$ 193,269,336	\$ 170,878,186	
9. Liquor Gallonage Tax	\$ 279,232,201	\$ 279,955,470	\$ 279,764,944	
10. Telecommunications Excise Tax	\$ 573,875,068	\$ 572,073,186	\$ 478,688,343	(4)
11. Telecommunications Infrastructure Maintenance Fee	\$ 18,488,794	\$ 18,566,129	\$ 17,621,722	
12. Tobacco Products Tax	\$ 28,982,632	\$ 42,982,396	\$ 36,003,360	
<b>D. Total Excise Taxes</b>	<b>\$ 2,542,996,400</b>	<b>\$ 2,787,697,867</b>	<b>\$ 2,761,698,227</b>	(2), (3)
<b>Gaming Taxes</b>				
1. Bingo Tax and License Fees	\$ 2,134,821	\$ 2,029,347	\$ 1,878,804	
2. Charitable Games Tax and License Fees	\$ 469,222	\$ 401,617	\$ 389,014	
3. Pull Tabs and Jar Games Tax and License Fees	\$ 4,591,451	\$ 4,954,491	\$ 4,159,931	
4. Racing Pari-mutuel Tax	\$ 7,231,927	\$ 6,023,137	\$ 6,529,997	
<b>E. Total Gaming Taxes</b>	<b>\$ 14,427,421</b>	<b>\$ 13,408,592</b>	<b>\$ 12,957,746</b>	
<b>Other Collections</b>				
1. Miscellaneous	\$ 2,811,469	\$ 2,996,992	\$ 1,220,094	(2)
2. FB Maintenance	\$ 3,909,328	\$ 5,500,000	\$ 5,500,000	(3)
3. Energy Efficiency Payments	\$ 3,299,781	\$ 3,047,270	\$ 2,376,568	(3)
4. Qualified Solid Waste Energy Facility Payment	\$ 68,175	\$ 54,937	\$ 16,124	
5. Real Estate Transfer Tax	\$ 36,290,443	\$ 53,875,027	\$ 62,220,450	(5)
6. Rental Housing	\$ 23,158,356	\$ 18,790,325	\$ 14,086,551	(5)
7. Senior Citizens Real Estate Tax Deferral	\$ 5,856,739	\$ 6,074,385	\$ 5,991,861	
8. Tennessee Valley Authority	\$ 131,816	\$ 136,313	\$ 117,514	
9. Live Adult Entertainment Facility Surcharge (new in FY14)	\$ -	\$ -	\$ 405,997	(6)
<b>F. Total Other Collections</b>	<b>\$ 75,526,107</b>	<b>\$ 90,475,249</b>	<b>\$ 91,935,159</b>	(2), (3)
<b>Total Section 1: State Collections (A+B+C+D+E+F)</b>	<b>\$ 34,962,960,661</b>	<b>\$ 37,705,591,803</b>	<b>\$ 38,250,868,756</b>	(2), (3)

Table 1 continued on next page.

# Annual Report of Collections and Distributions 2014

## Illinois Department of Revenue

**Table 1: Total Revenue Collected (continued)**

Section 2: Taxes Collected for Local Governments	FY2012	FY2013	FY2014	
<b>Automobile Renting Occupation and Use Taxes</b>				
1. County Automobile Renting Tax	\$ 256,364	\$ 255,104	\$ 238,050	
2. MPEA Automobile Renting Tax	\$ 28,833,849	\$ 30,373,765	\$ 31,354,363	
3. Municipal Automobile Renting Tax	\$ 5,915,142	\$ 6,221,700	\$ 6,405,953	
<b>A. Total Automobile Renting Occupation and Use Taxes</b>	<b>\$ 35,005,355</b>	<b>\$ 36,850,569</b>	<b>\$ 37,998,366</b>	
<b>B. Chicago Soft Drink Tax</b>	<b>\$ 9,598,009</b>	<b>\$ 9,942,164</b>	<b>\$ 9,131,402</b>	
<b>C. County Motor Fuel Tax</b>	<b>\$ 32,815,203</b>	<b>\$ 32,259,818</b>	<b>\$ 32,222,444</b>	
<b>D. County Water Commission Tax</b>	<b>\$ 32,152,216</b>	<b>\$ 33,693,089</b>	<b>\$ 35,002,309</b>	
<b>E. Home Rule and Non-Home Rule Sales Taxes</b>	<b>\$ 1,424,903,248</b>	<b>\$ 1,367,208,798</b>	<b>\$ 1,354,687,241</b>	
<b>Hotel Taxes</b>				
1. Illinois Sports Facilities Tax	\$ 36,780,128	\$ 40,106,286	\$ 41,416,943	
2. MPEA Hotel Tax	\$ 42,878,868	\$ 46,756,556	\$ 48,284,543	
3. Municipal Hotel Tax (Chicago)	\$ 18,577,728	\$ 20,257,778	\$ 20,919,810	
<b>F. Total Hotel Taxes</b>	<b>\$ 98,236,724</b>	<b>\$ 107,120,620</b>	<b>\$ 110,621,296</b>	
<b>G. Mass Transit District Sales and Use Taxes</b>	<b>\$ 1,121,339,035</b>	<b>\$ 1,154,288,379</b>	<b>\$ 1,211,821,756</b>	(1)
<b>H. Metro-East Park and Recreation District Tax</b>	<b>\$ 4,444,604</b>	<b>\$ 4,328,261</b>	<b>\$ 4,313,854</b>	
<b>I. Municipal Business District Taxes</b>	<b>\$ 10,335,623</b>	<b>\$ 12,760,840</b>	<b>\$ 15,371,317</b>	
<b>J. MPEA Food and Beverage Tax</b>	<b>\$ 37,807,037</b>	<b>\$ 40,865,666</b>	<b>\$ 42,541,858</b>	
<b>K. Municipal Simplified Telecommunications Tax</b>	<b>\$ 301,176,919</b>	<b>\$ 271,266,714</b>	<b>\$ 253,429,787</b>	(4)
<b>L. Tennessee Valley Authority (TVA)</b>	<b>\$ 307,582</b>	<b>\$ 318,062</b>	<b>\$ 250,168</b>	
<b>M. Special County ROT for Public Safety</b>	<b>\$ 89,966,873</b>	<b>\$ 86,405,475</b>	<b>\$ 88,257,821</b>	
<b>N. County School Facility Occupation Tax</b>	<b>\$ 43,592,753</b>	<b>\$ 48,968,876</b>	<b>\$ 53,992,391</b>	
<b>O. Flood Prevention Occupation Tax</b>	<b>\$ 11,637,328</b>	<b>\$ 11,347,402</b>	<b>\$ 11,117,385</b>	
<b>P. Prepaid Wireless E911 Surcharge</b>	<b>\$ -</b>	<b>\$ 13,480,439</b>	<b>\$ 13,394,395</b>	(7)
<b>Total Section 2 (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O+P)</b>	<b>\$ 3,253,318,509</b>	<b>\$ 3,231,105,172</b>	<b>\$ 3,274,153,790</b>	(7)
<b>Collections Grand Total (Sections 1 and 2)</b>	<b>\$ 38,216,279,170</b>	<b>\$ 40,936,696,975</b>	<b>\$ 41,525,022,546</b>	(2), (3), (7)

(1) FY12 revised 12/19/13, reclassified ROT (general sales taxes) to mass transit sales.

(2) FY13 revised 12/19/13, Electricity excise tax. FY12 revised 12/19/13, Hotel, Line 7. FY12 and FY13 revised 12/29/14, Miscellaneous, Line 1.

(3) FY12 and FY13 revised 12/29/14, EAC/REC Line 5, reclassified energy assistance payment and Fund Base Maintenance (Public Utility) payment from energy assistance and renewable energy to Other Collections. In FY14, added separate lines for both electric company surcharge (EEP) and Fund Base Maintenance (Public Utility) payment (reclassified from Miscellaneous).

(4) In FY14, the Department issued credit memos to telecommunications taxpayers who previously collected tax on services that were not taxable under Illinois law. Most of the credit was used in FY14, which decreased receipts.

(5) In FY14, Rental Housing collections have been reclassified from Real Estate Transfer Tax. FY14 collections for Rental Housing are reduced due to a pending court case.

(6) Live Adult Entertainment Facility Surcharge collections are now included. This surcharge became effective January 1, 2013.

(7) Prepaid Wireless E911 Surcharge collections are now included on Table 1. This surcharge became effective January 1, 2012. FY13 revised 12/29/14, added collections of \$13,480,439. The non-Chicago portion is distributed by the Illinois Commerce Commission. The Chicago portion is distributed by the Department.