**Section 696.130 Effective Date**

a) *An ordinance or resolution imposing or discontinuing the Municipal Motor Fuel Tax or effecting a change in the rate of that tax shall either:*

1) *be adopted and a certified copy of the resolution filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Part as of the first day of July next following the adoption and filing; or*

2) *be adopted and a certified copy of the resolution filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Part as of the first day of January next following the adoption and filing.* [65 ILCS 5/8-11-2.3]

b) *An ordinance adopted in accordance with the provisions of Section 8-11-2.3 of the Illinois Municipal Code in effect under P.A. 101-32 shall be deemed to impose the tax in accordance with the provisions of Section 8-11-2.3, as amended by P.A. 101-604, and shall be administered by the Department of Revenue in accordance with the provisions of Section 8-11-2.3, as amended by P.A. 101-604; provided that, on or before October 1, 2020, the municipality adopts and files a certified copy of a superseding ordinance that imposes the tax in accordance with the provisions of Section 8-11-2.3 of the Illinois Municipal Code, as amended by P.A. 101-604. If a superseding ordinance is not so adopted and filed, then the tax shall be discontinued on January 1, 2021.* [65 ILCS 5/8-11-2.3] P.A. 101-32, effective June 28, 2019, authorized municipalities in Cook County to impose a motor fuel tax in a way that more closely follows the manner in which State Motor Fuel Tax is imposed (i.e., collected at the wholesale level). P.A. 101-604, effective December 13, 2019, amended this provision to instead authorize municipalities in Cook County to impose a tax on the retail sale of motor fuel in the same manner as the County Motor Fuel Tax is imposed (see 86 Ill. Adm. Code 695). In the interests of a smooth implementation of the tax, the Municipal Motor Fuel Tax Law deems municipal motor fuel tax ordinances adopted under the P.A. 101-32 wholesale structure to meet the P.A. 101-604 retail structure to allow for implementation on July 1, 2020. If, however, the municipality does not thereafter adopt and file a superseding ordinance that imposes the tax in accordance with the Law, as amended by P.A. 101-604, on or before October 1, 2020, then the Department shall discontinue collection of the tax on January 1, 2021.

c) For purposes of determining which tax rate applies, the date of the sale is deemed to be the date of the delivery of the property.