



Rep. Michael J. Zalewski

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10100HB0102ham001

LRB101 02984 AWJ 56730 a

1 AMENDMENT TO HOUSE BILL 102

2 AMENDMENT NO. _____. Amend House Bill 102 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Municipal Code is amended by
5 adding Section 8-11-2.3 as follows:

6 (65 ILCS 5/8-11-2.3 new)

7 Sec. 8-11-2.3. Motor fuel tax. Notwithstanding any other
8 provision of law, in addition to any other tax that may be
9 imposed, if a municipality adopts a responsible bid ordinance
10 that is approved by the Department of Transportation, then the
11 municipality may also impose, by ordinance, a tax on motor fuel
12 at a rate not to exceed \$0.03 per gallon. Upon approval, the
13 Department of Transportation shall certify the responsible bid
14 ordinance to the Department of Revenue. The Department of
15 Revenue shall proceed to administer and enforce the motor fuel
16 tax as of the first day of January next following the adoption

1 of the motor fuel tax ordinance. The Department of
2 Transportation shall adopt rules for the approval of
3 responsible bid ordinances. The Department of Revenue shall
4 adopt rules for the implementation and administration of the
5 motor fuel tax.

6 A license that is issued to a distributor or a receiver
7 under the Motor Fuel Tax Law shall permit that distributor or
8 receiver to act as a distributor or receiver, as applicable,
9 under this Section. The provisions of Sections 2b, 2d, 6, 6a,
10 12, 12a, 13, 13a.2, 13a.7, 13a.8, 15.1, and 21 of the Motor
11 Fuel Tax Law that are not inconsistent with this Section shall
12 apply as far as practicable to the subject matter of this
13 Section to the same extent as if those provisions were included
14 in this Section.

15 The Department shall immediately pay over to the State
16 Treasurer, ex officio, as trustee, all taxes and penalties
17 collected under this Section. Those taxes and penalties shall
18 be deposited into the Municipal Motor Fuel Tax Fund, a trust
19 fund created in the State treasury. Moneys in the Municipal
20 Motor Fuel Tax Fund shall be used to make payments to
21 municipalities and for the payment of refunds under this
22 Section. The amount to be paid to each municipality shall be
23 the amount (not including credit memoranda) collected by the
24 Department from the tax imposed by that municipality under this
25 Section during the second preceding calendar month, plus an
26 amount the Department determines is necessary to offset any

1 amounts that were erroneously paid to a different municipality,
2 and not including an amount equal to the amount of refunds made
3 during the second preceding calendar month by the Department on
4 behalf of the municipality, and not including any amount that
5 the Department determines is necessary to offset any amounts
6 that were payable to a different municipality but were
7 erroneously paid to the municipality, less 1.5% of the
8 remainder, which the Department shall transfer into the Tax
9 Compliance and Administration Fund. The Department, at the time
10 of each monthly disbursement, shall prepare and certify to the
11 State Comptroller the amount to be transferred into the Tax
12 Compliance and Administration Fund under this Section. Within
13 10 days after receipt by the Comptroller of the disbursement
14 certification to the municipalities and the Tax Compliance and
15 Administration Fund provided for in this Section to be given to
16 the Comptroller by the Department, the Comptroller shall cause
17 the orders to be drawn for the respective amounts in accordance
18 with the directions contained in the certification.

19 Section 99. Effective date. This Act takes effect January
20 1, 2020.".