

HB2804



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB2804

by Rep. Emanuel Chris Welch

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-15

from Ch. 24, par. 8-11-15

Amends the Illinois Municipal Code. Provides that a municipality may, by ordinance, impose a tax on motor fuel in one cent per gallon increments, but not to exceed \$0.05 per gallon total (currently, a municipality of over 100,000 inhabitants may impose such a tax, but only upon referendum approval and only at the rate of one cent per gallon). Effective immediately.

LRB101 08813 HLH 53902 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

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

4 Section 5. The Illinois Municipal Code is amended by
5 changing Section 8-11-15 as follows:

6 (65 ILCS 5/8-11-15) (from Ch. 24, par. 8-11-15)

7 Sec. 8-11-15. Motor fuel tax.

8 (a) The corporate authorities of a municipality ~~of over~~
9 ~~100,000 inhabitants~~ may, by ordinance ~~upon approval of the~~
10 ~~electors of the municipality pursuant to subsection (b),~~ impose
11 a tax ~~of one cent per gallon~~ on motor fuel sold at retail
12 within such municipality. The tax shall be imposed in one cent
13 per gallon increments, but not to exceed \$0.05 per gallon
14 total. A tax imposed pursuant to this Section shall be paid in
15 addition to any other taxes on such motor fuel.

16 (b) (Blank). ~~The corporate authorities of the municipality~~
17 ~~may by resolution call for the submission to the electors of~~
18 ~~the municipality of the question of whether the municipality~~
19 ~~shall impose such tax. Such question shall be certified by the~~
20 ~~municipal clerk to the election authority in accordance with~~
21 ~~Section 28-5 of The Election Code. The question shall be in~~
22 ~~substantially the following form:~~

23 _____

1 ~~Shall the city (village or~~
 2 ~~incorporated town) of YES~~
 3 ~~impose a tax of one cent per~~ _____
 4 ~~gallon on motor fuel sold at~~ NO
 5 ~~retail within its boundaries?~~

6 _____

7 ~~If a majority of the electors in the municipality voting~~
 8 ~~upon the question vote in the affirmative, such tax shall be~~
 9 ~~imposed.~~

10 (c) The purchaser of the motor fuel shall be liable for
 11 payment of a tax imposed pursuant to this Section. This Section
 12 shall not be construed to impose a tax on the occupation of
 13 persons engaged in the sale of motor fuel.

14 If a municipality imposes a tax on motor fuel pursuant to
 15 this Section, it shall be the duty of any person engaged in the
 16 retail sale of motor fuel within such municipality to collect
 17 such tax from the purchaser at the same time he collects the
 18 purchase price of the motor fuel and to pay over such tax to
 19 the municipality as prescribed by the ordinance of the
 20 municipality imposing such tax.

21 (d) For purposes of this Section, "motor fuel" shall have
 22 the same meaning as provided in the "Motor Fuel Tax Law".

23 (Source: P.A. 84-1099.)

24 Section 99. Effective date. This Act takes effect upon
 25 becoming law.