



Sen. Robert F. Martwick

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10200SB3661sam001

LRB102 23495 HLH 35833 a

1 AMENDMENT TO SENATE BILL 3661

2 AMENDMENT NO. _____. Amend Senate Bill 3661 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Motor Fuel Tax Law is amended by changing
5 Section 15 as follows:

6 (35 ILCS 505/15) (from Ch. 120, par. 431)

7 Sec. 15. 1. Any person who knowingly acts as a distributor
8 of motor fuel or supplier of special fuel, or receiver of fuel
9 without having a license so to do, or who knowingly fails or
10 refuses to file a return with the Department as provided in
11 Section 2b, Section 5, or Section 5a of this Act, or who
12 knowingly fails or refuses to make payment to the Department
13 as provided either in Section 2b, Section 6, Section 6a, or
14 Section 7 of this Act, shall be guilty of a Class 3 felony.
15 Each day any person knowingly acts as a distributor of motor
16 fuel, supplier of special fuel, or receiver of fuel without

1 having a license so to do or after such a license has been
2 revoked, constitutes a separate offense.

3 2. Any person who acts as a motor carrier without having a
4 valid motor fuel use tax license, issued by the Department or
5 by a member jurisdiction under the provisions of the
6 International Fuel Tax Agreement, or a valid single trip
7 permit is guilty of a Class A misdemeanor for a first offense
8 and is guilty of a Class 4 felony for each subsequent offense.
9 Any person (i) who fails or refuses to make payment to the
10 Department as provided in Section 13a.1 of this Act or in the
11 International Fuel Tax Agreement referenced in Section 14a, or
12 (ii) who fails or refuses to make the quarterly return as
13 provided in Section 13a.3 is guilty of a Class 4 felony; and
14 for each subsequent offense, such person is guilty of a Class 3
15 felony.

16 3. In case such person acting as a distributor, receiver,
17 supplier, or motor carrier is a corporation, then the officer
18 or officers, agent or agents, employee or employees, of such
19 corporation responsible for any act of such corporation, or
20 failure of such corporation to act, which acts or failure to
21 act constitutes a violation of any of the provisions of this
22 Act as enumerated in paragraphs 1 and 2 of this Section, shall
23 be punished by such fine or imprisonment, or by both such fine
24 and imprisonment as provided in those paragraphs.

25 3.5. Any person who knowingly enters false information on
26 any supporting documentation required to be kept by Section 6

1 or 6a of this Act is guilty of a Class 3 felony.

2 3.7. Any person who knowingly attempts in any manner to
3 evade or defeat any tax imposed by this Act or the payment of
4 any tax imposed by this Act is guilty of a Class 2 felony.

5 4. Any person who refuses, upon demand, to submit for
6 inspection, books and records, or who fails or refuses to keep
7 books and records in violation of Section 12 of this Act, or
8 any distributor, receiver, or supplier who violates any
9 reasonable rule or regulation adopted by the Department for
10 the enforcement of this Act is guilty of a Class A misdemeanor.
11 Any person who acts as a blender in violation of Section 3 of
12 this Act ~~or who having transported reportable motor fuel~~
13 ~~within Section 7b of this Act fails to make the return required~~
14 ~~by that Section,~~ is guilty of a Class 4 felony.

15 5. Any person licensed under Section 13a.4, 13a.5, or the
16 International Fuel Tax Agreement who: (a) fails or refuses to
17 keep records and books, as provided in Section 13a.2 or as
18 required by the terms of the International Fuel Tax Agreement,
19 (b) refuses upon demand by the Department to submit for
20 inspection and examination the records required by Section
21 13a.2 of this Act or by the terms of the International Fuel Tax
22 Agreement, or (c) violates any reasonable rule or regulation
23 adopted by the Department for the enforcement of this Act, is
24 guilty of a Class A misdemeanor.

25 6. Any person who makes any false return or report to the
26 Department as to any material fact required by Sections 2b, 5,

1 5a, 7, 13, or 13a.3 of this Act or by the International Fuel
2 Tax Agreement is guilty of a Class 2 felony.

3 7. A prosecution for any violation of this Section may be
4 commenced anytime within 5 years of the commission of that
5 violation. A prosecution for tax evasion as set forth in
6 paragraph 3.7 of this Section may be prosecuted any time
7 within 5 years of the commission of the last act in furtherance
8 of evasion. The running of the period of limitations under
9 this Section shall be suspended while any proceeding or appeal
10 from any proceeding relating to the quashing or enforcement of
11 any grand jury or administrative subpoena issued in connection
12 with an investigation of the violation of any provision of
13 this Act is pending.

14 8. Any person who provides false documentation required by
15 any Section of this Act is guilty of a Class 4 felony.

16 9. Any person filing a fraudulent application or order
17 form under any provision of this Act is guilty of a Class A
18 misdemeanor. For each subsequent offense, the person is guilty
19 of a Class 4 felony.

20 10. Any person who acts as a motor carrier and who fails to
21 carry a manifest as provided in Section 5.5 is guilty of a
22 Class A misdemeanor. For each subsequent offense, the person
23 is guilty of a Class 4 felony.

24 11. Any person who knowingly sells or attempts to sell
25 dyed diesel fuel for highway use or for use by
26 recreational-type watercraft on the waters of this State is

1 guilty of a Class 4 felony. For each subsequent offense, the
2 person is guilty of a Class 2 felony.

3 12. Any person who knowingly possesses dyed diesel fuel
4 for highway use or for use by recreational-type watercraft on
5 the waters of this State is guilty of a Class A misdemeanor.
6 For each subsequent offense, the person is guilty of a Class 4
7 felony.

8 13. Any person who sells or transports dyed diesel fuel
9 without the notice required by Section 4e shall pay the
10 following penalty:

- 11 First occurrence \$ 500
- 12 Second and each occurrence thereafter \$1,000

13 14. Any person who owns, operates, or controls any
14 container, storage tank, or facility used to store or
15 distribute dyed diesel fuel without the notice required by
16 Section 4f shall pay the following penalty:

- 17 First occurrence \$ 500
- 18 Second and each occurrence thereafter \$1,000

19 15. If a motor vehicle required to be registered for
20 highway purposes is found to have dyed diesel fuel within the
21 ordinary fuel tanks attached to the motor vehicle or if a
22 recreational-type watercraft on the waters of this State is
23 found to have dyed diesel fuel within the ordinary fuel tanks
24 attached to the watercraft, the operator shall pay the
25 following penalty:

- 26 First occurrence \$1,000

1 Second and each occurrence thereafter \$5,000

2 16. Any licensed motor fuel distributor or licensed
3 supplier who sells or attempts to sell dyed diesel fuel for
4 highway use or for use by recreational-type watercraft on the
5 waters of this State shall pay the following penalty:

6 First occurrence \$1,000

7 Second and each occurrence thereafter \$5,000

8 17. Any person who knowingly sells or distributes dyed
9 diesel fuel without the notice required by Section 4e is
10 guilty of a petty offense. For each subsequent offense, the
11 person is guilty of a Class A misdemeanor.

12 18. Any person who knowingly owns, operates, or controls
13 any container, storage tank, or facility used to store or
14 distribute dyed diesel fuel without the notice required by
15 Section 4f is guilty of a petty offense. For each subsequent
16 offense the person is guilty of a Class A misdemeanor.

17 For purposes of this Section, dyed diesel fuel means any
18 dyed diesel fuel whether or not dyed pursuant to Section 4d of
19 this Law.

20 Any person aggrieved by any action of the Department under
21 item 13, 14, 15, or 16 of this Section may protest the action
22 by making a written request for a hearing within 60 days of the
23 original action. If the hearing is not requested in writing
24 within 60 days, the original action is final.

25 All penalties received under items 13, 14, 15, and 16 of
26 this Section shall be deposited into the Tax Compliance and

1 Administration Fund.

2 (Source: P.A. 96-1384, eff. 7-29-10.)

3 (35 ILCS 505/7b rep.)

4 Section 10. The Motor Fuel Tax Law is amended by repealing
5 Section 7b."