



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB2514

Introduced 10/27/2011, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5	from Ch. 127, par. 141
30 ILCS 105/5d	from Ch. 127, par. 141d
30 ILCS 105/8.3	from Ch. 127, par. 144.3
30 ILCS 105/5e rep.	
35 ILCS 505/8	from Ch. 120, par. 424

Amends the State Finance Act. Provides that the Motor Fuel Tax Fund, the State Construction Account Fund, and the Road Fund shall not be subject to sweeps, administrative charges or chargebacks, or any other fiscal or budgetary maneuver that would transfer any amount from those Funds into any other Fund of the State unless those actions were specifically authorized by law prior to the effective date of the amendatory Act. Repeals a Section of the State Finance Act authorizing the Governor to transfer moneys from the Road Fund to State Construction Account Fund. Effective immediately.

LRB097 14324 PJG 59121 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning finance.

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

4 Section 5. The State Finance Act is amended by changing
5 Sections 5, 5d, and 8.3 as follows:

6 (30 ILCS 105/5) (from Ch. 127, par. 141)

7 Sec. 5. Special funds.

8 (a) There are special funds in the State Treasury
9 designated as specified in the Sections which succeed this
10 Section 5 and precede Section 6.

11 (b) Except as provided in the Illinois Motor Vehicle Theft
12 Prevention Act, when any special fund in the State Treasury is
13 discontinued by an Act of the General Assembly, any balance
14 remaining therein on the effective date of such Act shall be
15 transferred to the General Revenue Fund, or to such other fund
16 as such Act shall provide. Warrants outstanding against such
17 discontinued fund at the time of the transfer of any such
18 balance therein shall be paid out of the fund to which the
19 transfer was made.

20 (c) When any special fund in the State Treasury has been
21 inactive for 18 months or longer, the fund is automatically
22 terminated by operation of law and the balance remaining in
23 such fund shall be transferred by the Comptroller to the

1 General Revenue Fund. When a special fund has been terminated
2 by operation of law as provided in this Section, the General
3 Assembly shall repeal or amend all Sections of the statutes
4 creating or otherwise referring to that fund.

5 The Comptroller shall be allowed the discretion to maintain
6 or dissolve any federal trust fund which has been inactive for
7 18 months or longer.

8 (d) (Blank).

9 (e) (Blank).

10 (f) Beginning on the effective date of this amendatory Act
11 of the 97th General Assembly, and notwithstanding any other law
12 to the contrary, neither the Motor Fuel Tax Fund, the State
13 Construction Account Fund, nor the Road Fund shall be subject
14 to sweeps, administrative charges or chargebacks, or any other
15 fiscal or budgetary maneuver that would transfer any amount
16 from those Funds into any other Fund of the State unless
17 specifically authorized by law prior to the effective date of
18 this amendatory Act of the 97th General Assembly. It shall not
19 be lawful to circumvent this limitation by governmental
20 reorganization or other methods.

21 (Source: P.A. 90-372, eff. 7-1-98.)

22 (30 ILCS 105/5d) (from Ch. 127, par. 141d)

23 Sec. 5d. The ~~Except as provided by Section 5c of this Act,~~
24 ~~the~~ State Construction Account Fund shall be used exclusively
25 for the construction, reconstruction and maintenance of the

1 State maintained highway system. ~~None~~ ~~Except as provided by~~
2 ~~Section 5c of this Act,~~ none of the money deposited in the
3 State Construction Account Fund shall be used to pay the cost
4 of administering the Motor Fuel Tax Law as now or hereafter
5 amended, nor be appropriated for use by the Department of
6 Transportation to pay the cost of its operations or
7 administration, nor be used in any manner for the payment of
8 regular or contractual employees of the State, nor be
9 transferred or allocated by the Comptroller and Treasurer or be
10 otherwise used, except for the sole purpose of construction,
11 reconstruction and maintenance of the State maintained highway
12 system as the Illinois General Assembly shall provide by
13 appropriation from this fund. Beginning with the month
14 immediately following the effective date of this amendatory Act
15 of 1985, investment income which is attributable to the
16 investment of moneys of the State Construction Account Fund
17 shall be retained in that fund for the uses specified in this
18 Section.

19 Beginning on the effective date of this amendatory Act of
20 the 97th General Assembly, and notwithstanding any other law to
21 the contrary, the State Construction Account Fund shall not be
22 subject to sweeps, administrative charges or chargebacks, or
23 any other fiscal or budgetary maneuver that would transfer any
24 amount from this Fund into any other Fund of the State unless
25 specifically authorized by law prior to the effective date of
26 this amendatory Act of the 97th General Assembly. It shall not

1 be lawful to circumvent this limitation by governmental
2 reorganization or other methods.

3 (Source: P.A. 84-431.)

4 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

5 Sec. 8.3. Money in the Road Fund shall, if and when the
6 State of Illinois incurs any bonded indebtedness for the
7 construction of permanent highways, be set aside and used for
8 the purpose of paying and discharging annually the principal
9 and interest on that bonded indebtedness then due and payable,
10 and for no other purpose. The surplus, if any, in the Road Fund
11 after the payment of principal and interest on that bonded
12 indebtedness then annually due shall be used as follows:

13 first -- to pay the cost of administration of Chapters
14 2 through 10 of the Illinois Vehicle Code, except the cost
15 of administration of Articles I and II of Chapter 3 of that
16 Code; and

17 secondly -- for expenses of the Department of
18 Transportation for construction, reconstruction,
19 improvement, repair, maintenance, operation, and
20 administration of highways in accordance with the
21 provisions of laws relating thereto, or for any purpose
22 related or incident to and connected therewith, including
23 the separation of grades of those highways with railroads
24 and with highways and including the payment of awards made
25 by the Illinois Workers' Compensation Commission under the

1 terms of the Workers' Compensation Act or Workers'
2 Occupational Diseases Act for injury or death of an
3 employee of the Division of Highways in the Department of
4 Transportation; or for the acquisition of land and the
5 erection of buildings for highway purposes, including the
6 acquisition of highway right-of-way or for investigations
7 to determine the reasonably anticipated future highway
8 needs; or for making of surveys, plans, specifications and
9 estimates for and in the construction and maintenance of
10 flight strips and of highways necessary to provide access
11 to military and naval reservations, to defense industries
12 and defense-industry sites, and to the sources of raw
13 materials and for replacing existing highways and highway
14 connections shut off from general public use at military
15 and naval reservations and defense-industry sites, or for
16 the purchase of right-of-way, except that the State shall
17 be reimbursed in full for any expense incurred in building
18 the flight strips; or for the operating and maintaining of
19 highway garages; or for patrolling and policing the public
20 highways and conserving the peace; or for the operating
21 expenses of the Department relating to the administration
22 of public transportation programs; or, during fiscal year
23 2012 only, for the purposes of a grant not to exceed
24 \$8,500,000 to the Regional Transportation Authority on
25 behalf of PACE for the purpose of ADA/Para-transit
26 expenses; or for any of those purposes or any other purpose

1 that may be provided by law.

2 Appropriations for any of those purposes are payable from
3 the Road Fund. Appropriations may also be made from the Road
4 Fund for the administrative expenses of any State agency that
5 are related to motor vehicles or arise from the use of motor
6 vehicles.

7 Beginning with fiscal year 1980 and thereafter, no Road
8 Fund monies shall be appropriated to the following Departments
9 or agencies of State government for administration, grants, or
10 operations; but this limitation is not a restriction upon
11 appropriating for those purposes any Road Fund monies that are
12 eligible for federal reimbursement;

13 1. Department of Public Health;

14 2. Department of Transportation, only with respect to
15 subsidies for one-half fare Student Transportation and
16 Reduced Fare for Elderly, except during fiscal year 2012
17 only when no more than \$40,000,000 may be expended;

18 3. Department of Central Management Services, except
19 for expenditures incurred for group insurance premiums of
20 appropriate personnel;

21 4. Judicial Systems and Agencies.

22 Beginning with fiscal year 1981 and thereafter, no Road
23 Fund monies shall be appropriated to the following Departments
24 or agencies of State government for administration, grants, or
25 operations; but this limitation is not a restriction upon
26 appropriating for those purposes any Road Fund monies that are

1 eligible for federal reimbursement:

2 1. Department of State Police, except for expenditures
3 with respect to the Division of Operations;

4 2. Department of Transportation, only with respect to
5 Intercity Rail Subsidies, except during fiscal year 2012
6 only when no more than \$40,000,000 may be expended, and
7 Rail Freight Services.

8 Beginning with fiscal year 1982 and thereafter, no Road
9 Fund monies shall be appropriated to the following Departments
10 or agencies of State government for administration, grants, or
11 operations; but this limitation is not a restriction upon
12 appropriating for those purposes any Road Fund monies that are
13 eligible for federal reimbursement: Department of Central
14 Management Services, except for awards made by the Illinois
15 Workers' Compensation Commission under the terms of the
16 Workers' Compensation Act or Workers' Occupational Diseases
17 Act for injury or death of an employee of the Division of
18 Highways in the Department of Transportation.

19 Beginning with fiscal year 1984 and thereafter, no Road
20 Fund monies shall be appropriated to the following Departments
21 or agencies of State government for administration, grants, or
22 operations; but this limitation is not a restriction upon
23 appropriating for those purposes any Road Fund monies that are
24 eligible for federal reimbursement:

25 1. Department of State Police, except not more than 40%
26 of the funds appropriated for the Division of Operations;

1 2. State Officers.

2 Beginning with fiscal year 1984 and thereafter, no Road
3 Fund monies shall be appropriated to any Department or agency
4 of State government for administration, grants, or operations
5 except as provided hereafter; but this limitation is not a
6 restriction upon appropriating for those purposes any Road Fund
7 monies that are eligible for federal reimbursement. It shall
8 not be lawful to circumvent the above appropriation limitations
9 by governmental reorganization or other methods.
10 Appropriations shall be made from the Road Fund only in
11 accordance with the provisions of this Section.

12 Money in the Road Fund shall, if and when the State of
13 Illinois incurs any bonded indebtedness for the construction of
14 permanent highways, be set aside and used for the purpose of
15 paying and discharging during each fiscal year the principal
16 and interest on that bonded indebtedness as it becomes due and
17 payable as provided in the Transportation Bond Act, and for no
18 other purpose. The surplus, if any, in the Road Fund after the
19 payment of principal and interest on that bonded indebtedness
20 then annually due shall be used as follows:

21 first -- to pay the cost of administration of Chapters
22 2 through 10 of the Illinois Vehicle Code; and

23 secondly -- no Road Fund monies derived from fees,
24 excises, or license taxes relating to registration,
25 operation and use of vehicles on public highways or to
26 fuels used for the propulsion of those vehicles, shall be

1 appropriated or expended other than for costs of
2 administering the laws imposing those fees, excises, and
3 license taxes, statutory refunds and adjustments allowed
4 thereunder, administrative costs of the Department of
5 Transportation, including, but not limited to, the
6 operating expenses of the Department relating to the
7 administration of public transportation programs, payment
8 of debts and liabilities incurred in construction and
9 reconstruction of public highways and bridges, acquisition
10 of rights-of-way for and the cost of construction,
11 reconstruction, maintenance, repair, and operation of
12 public highways and bridges under the direction and
13 supervision of the State, political subdivision, or
14 municipality collecting those monies, or during fiscal
15 year 2012 only for the purposes of a grant not to exceed
16 \$8,500,000 to the Regional Transportation Authority on
17 behalf of PACE for the purpose of ADA/Para-transit
18 expenses, and the costs for patrolling and policing the
19 public highways (by State, political subdivision, or
20 municipality collecting that money) for enforcement of
21 traffic laws. The separation of grades of such highways
22 with railroads and costs associated with protection of
23 at-grade highway and railroad crossing shall also be
24 permissible.

25 Appropriations for any of such purposes are payable from
26 the Road Fund or the Grade Crossing Protection Fund as provided

1 in Section 8 of the Motor Fuel Tax Law.

2 Except as provided in this paragraph, beginning with fiscal
3 year 1991 and thereafter, no Road Fund monies shall be
4 appropriated to the Department of State Police for the purposes
5 of this Section in excess of its total fiscal year 1990 Road
6 Fund appropriations for those purposes unless otherwise
7 provided in Section 5g of this Act. For fiscal years 2003,
8 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
9 appropriated to the Department of State Police for the purposes
10 of this Section in excess of \$97,310,000. For fiscal year 2008
11 only, no Road Fund monies shall be appropriated to the
12 Department of State Police for the purposes of this Section in
13 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
14 monies shall be appropriated to the Department of State Police
15 for the purposes of this Section in excess of \$114,700,000.
16 Beginning in fiscal year 2010, no road fund moneys shall be
17 appropriated to the Department of State Police. It shall not be
18 lawful to circumvent this limitation on appropriations by
19 governmental reorganization or other methods unless otherwise
20 provided in Section 5g of this Act.

21 In fiscal year 1994, no Road Fund monies shall be
22 appropriated to the Secretary of State for the purposes of this
23 Section in excess of the total fiscal year 1991 Road Fund
24 appropriations to the Secretary of State for those purposes,
25 plus \$9,800,000. It shall not be lawful to circumvent this
26 limitation on appropriations by governmental reorganization or

1 other method.

2 Beginning with fiscal year 1995 and thereafter, no Road
3 Fund monies shall be appropriated to the Secretary of State for
4 the purposes of this Section in excess of the total fiscal year
5 1994 Road Fund appropriations to the Secretary of State for
6 those purposes. It shall not be lawful to circumvent this
7 limitation on appropriations by governmental reorganization or
8 other methods.

9 Beginning with fiscal year 2000, total Road Fund
10 appropriations to the Secretary of State for the purposes of
11 this Section shall not exceed the amounts specified for the
12 following fiscal years:

13	Fiscal Year 2000	\$80,500,000;
14	Fiscal Year 2001	\$80,500,000;
15	Fiscal Year 2002	\$80,500,000;
16	Fiscal Year 2003	\$130,500,000;
17	Fiscal Year 2004	\$130,500,000;
18	Fiscal Year 2005	\$130,500,000;
19	Fiscal Year 2006	\$130,500,000;
20	Fiscal Year 2007	\$130,500,000;
21	Fiscal Year 2008	\$130,500,000;
22	Fiscal Year 2009	\$130,500,000.

23 For fiscal year 2010, no road fund moneys shall be
24 appropriated to the Secretary of State.

25 Beginning in fiscal year 2011, moneys in the Road Fund
26 shall be appropriated to the Secretary of State for the

1 exclusive purpose of paying refunds due to overpayment of fees
2 related to Chapter 3 of the Illinois Vehicle Code unless
3 otherwise provided for by law.

4 It shall not be lawful to circumvent this limitation on
5 appropriations by governmental reorganization or other
6 methods.

7 No new program may be initiated in fiscal year 1991 and
8 thereafter that is not consistent with the limitations imposed
9 by this Section for fiscal year 1984 and thereafter, insofar as
10 appropriation of Road Fund monies is concerned.

11 Nothing in this Section prohibits transfers from the Road
12 Fund to the State Construction Account Fund under Section 5e of
13 this Act; nor to the General Revenue Fund, as authorized by
14 this amendatory Act of the 93rd General Assembly.

15 The additional amounts authorized for expenditure in this
16 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
17 shall be repaid to the Road Fund from the General Revenue Fund
18 in the next succeeding fiscal year that the General Revenue
19 Fund has a positive budgetary balance, as determined by
20 generally accepted accounting principles applicable to
21 government.

22 The additional amounts authorized for expenditure by the
23 Secretary of State and the Department of State Police in this
24 Section by this amendatory Act of the 94th General Assembly
25 shall be repaid to the Road Fund from the General Revenue Fund
26 in the next succeeding fiscal year that the General Revenue

1 Fund has a positive budgetary balance, as determined by
2 generally accepted accounting principles applicable to
3 government.

4 Beginning on the effective date of this amendatory Act of
5 the 97th General Assembly, and notwithstanding any other law to
6 the contrary, the Road Fund shall not be subject to sweeps,
7 administrative charges or chargebacks, or any other fiscal or
8 budgetary maneuver that would transfer any amount from this
9 Fund into any other Fund of the State unless specifically
10 authorized by law prior to the effective date of this
11 amendatory Act of the 97th General Assembly. It shall not be
12 lawful to circumvent this limitation by governmental
13 reorganization or other methods.

14 (Source: P.A. 96-34, eff. 7-13-09; 96-959, eff. 7-1-10; 97-72,
15 eff. 7-1-11.)

16 (30 ILCS 105/5e rep.)

17 Section 10. The State Finance Act is amended by repealing
18 Section 5e.

19 Section 15. The Motor Fuel Tax Law is amended by changing
20 Section 8 as follows:

21 (35 ILCS 505/8) (from Ch. 120, par. 424)

22 Sec. 8. Except as provided in Section 8a, subdivision
23 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and

1 16 of Section 15, all money received by the Department under
2 this Act, including payments made to the Department by member
3 jurisdictions participating in the International Fuel Tax
4 Agreement, shall be deposited in a special fund in the State
5 treasury, to be known as the "Motor Fuel Tax Fund", and shall
6 be used as follows:

7 (a) 2 1/2 cents per gallon of the tax collected on special
8 fuel under paragraph (b) of Section 2 and Section 13a of this
9 Act shall be transferred to the State Construction Account Fund
10 in the State Treasury;

11 (b) \$420,000 shall be transferred each month to the State
12 Boating Act Fund to be used by the Department of Natural
13 Resources for the purposes specified in Article X of the Boat
14 Registration and Safety Act;

15 (c) \$3,500,000 shall be transferred each month to the Grade
16 Crossing Protection Fund to be used as follows: not less than
17 \$12,000,000 each fiscal year shall be used for the construction
18 or reconstruction of rail highway grade separation structures;
19 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
20 fiscal year 2010 and each fiscal year thereafter shall be
21 transferred to the Transportation Regulatory Fund and shall be
22 accounted for as part of the rail carrier portion of such funds
23 and shall be used to pay the cost of administration of the
24 Illinois Commerce Commission's railroad safety program in
25 connection with its duties under subsection (3) of Section
26 18c-7401 of the Illinois Vehicle Code, with the remainder to be

1 used by the Department of Transportation upon order of the
2 Illinois Commerce Commission, to pay that part of the cost
3 apportioned by such Commission to the State to cover the
4 interest of the public in the use of highways, roads, streets,
5 or pedestrian walkways in the county highway system, township
6 and district road system, or municipal street system as defined
7 in the Illinois Highway Code, as the same may from time to time
8 be amended, for separation of grades, for installation,
9 construction or reconstruction of crossing protection or
10 reconstruction, alteration, relocation including construction
11 or improvement of any existing highway necessary for access to
12 property or improvement of any grade crossing and grade
13 crossing surface including the necessary highway approaches
14 thereto of any railroad across the highway or public road, or
15 for the installation, construction, reconstruction, or
16 maintenance of a pedestrian walkway over or under a railroad
17 right-of-way, as provided for in and in accordance with Section
18 18c-7401 of the Illinois Vehicle Code. The Commission may order
19 up to \$2,000,000 per year in Grade Crossing Protection Fund
20 moneys for the improvement of grade crossing surfaces and up to
21 \$300,000 per year for the maintenance and renewal of 4-quadrant
22 gate vehicle detection systems located at non-high speed rail
23 grade crossings. The Commission shall not order more than
24 \$2,000,000 per year in Grade Crossing Protection Fund moneys
25 for pedestrian walkways. In entering orders for projects for
26 which payments from the Grade Crossing Protection Fund will be

1 made, the Commission shall account for expenditures authorized
2 by the orders on a cash rather than an accrual basis. For
3 purposes of this requirement an "accrual basis" assumes that
4 the total cost of the project is expended in the fiscal year in
5 which the order is entered, while a "cash basis" allocates the
6 cost of the project among fiscal years as expenditures are
7 actually made. To meet the requirements of this subsection, the
8 Illinois Commerce Commission shall develop annual and 5-year
9 project plans of rail crossing capital improvements that will
10 be paid for with moneys from the Grade Crossing Protection
11 Fund. The annual project plan shall identify projects for the
12 succeeding fiscal year and the 5-year project plan shall
13 identify projects for the 5 directly succeeding fiscal years.
14 The Commission shall submit the annual and 5-year project plans
15 for this Fund to the Governor, the President of the Senate, the
16 Senate Minority Leader, the Speaker of the House of
17 Representatives, and the Minority Leader of the House of
18 Representatives on the first Wednesday in April of each year;

19 (d) of the amount remaining after allocations provided for
20 in subsections (a), (b) and (c), a sufficient amount shall be
21 reserved to pay all of the following:

22 (1) the costs of the Department of Revenue in
23 administering this Act;

24 (2) the costs of the Department of Transportation in
25 performing its duties imposed by the Illinois Highway Code
26 for supervising the use of motor fuel tax funds apportioned

1 to municipalities, counties and road districts;

2 (3) refunds provided for in Section 13, refunds for
3 overpayment of decal fees paid under Section 13a.4 of this
4 Act, and refunds provided for under the terms of the
5 International Fuel Tax Agreement referenced in Section
6 14a;

7 (4) from October 1, 1985 until June 30, 1994, the
8 administration of the Vehicle Emissions Inspection Law,
9 which amount shall be certified monthly by the
10 Environmental Protection Agency to the State Comptroller
11 and shall promptly be transferred by the State Comptroller
12 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
13 Inspection Fund, and for the period July 1, 1994 through
14 June 30, 2000, one-twelfth of \$25,000,000 each month, for
15 the period July 1, 2000 through June 30, 2003, one-twelfth
16 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
17 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
18 July 1 and October 1, or as soon thereafter as may be
19 practical, during the period July 1, 2004 through June 30,
20 2012, for the administration of the Vehicle Emissions
21 Inspection Law of 2005, to be transferred by the State
22 Comptroller and Treasurer from the Motor Fuel Tax Fund into
23 the Vehicle Inspection Fund;

24 (5) amounts ordered paid by the Court of Claims; and

25 (6) payment of motor fuel use taxes due to member
26 jurisdictions under the terms of the International Fuel Tax

1 Agreement. The Department shall certify these amounts to
2 the Comptroller by the 15th day of each month; the
3 Comptroller shall cause orders to be drawn for such
4 amounts, and the Treasurer shall administer those amounts
5 on or before the last day of each month;

6 (e) after allocations for the purposes set forth in
7 subsections (a), (b), (c) and (d), the remaining amount shall
8 be apportioned as follows:

9 (1) Until January 1, 2000, 58.4%, and beginning January
10 1, 2000, 45.6% shall be deposited as follows:

11 (A) 37% into the State Construction Account Fund,
12 and

13 (B) 63% into the Road Fund, \$1,250,000 of which
14 shall be reserved each month for the Department of
15 Transportation to be used in accordance with the
16 provisions of Sections 6-901 through 6-906 of the
17 Illinois Highway Code;

18 (2) Until January 1, 2000, 41.6%, and beginning January
19 1, 2000, 54.4% shall be transferred to the Department of
20 Transportation to be distributed as follows:

21 (A) 49.10% to the municipalities of the State,

22 (B) 16.74% to the counties of the State having
23 1,000,000 or more inhabitants,

24 (C) 18.27% to the counties of the State having less
25 than 1,000,000 inhabitants,

26 (D) 15.89% to the road districts of the State.

1 As soon as may be after the first day of each month the
2 Department of Transportation shall allot to each municipality
3 its share of the amount apportioned to the several
4 municipalities which shall be in proportion to the population
5 of such municipalities as determined by the last preceding
6 municipal census if conducted by the Federal Government or
7 Federal census. If territory is annexed to any municipality
8 subsequent to the time of the last preceding census the
9 corporate authorities of such municipality may cause a census
10 to be taken of such annexed territory and the population so
11 ascertained for such territory shall be added to the population
12 of the municipality as determined by the last preceding census
13 for the purpose of determining the allotment for that
14 municipality. If the population of any municipality was not
15 determined by the last Federal census preceding any
16 apportionment, the apportionment to such municipality shall be
17 in accordance with any census taken by such municipality. Any
18 municipal census used in accordance with this Section shall be
19 certified to the Department of Transportation by the clerk of
20 such municipality, and the accuracy thereof shall be subject to
21 approval of the Department which may make such corrections as
22 it ascertains to be necessary.

23 As soon as may be after the first day of each month the
24 Department of Transportation shall allot to each county its
25 share of the amount apportioned to the several counties of the
26 State as herein provided. Each allotment to the several

1 counties having less than 1,000,000 inhabitants shall be in
2 proportion to the amount of motor vehicle license fees received
3 from the residents of such counties, respectively, during the
4 preceding calendar year. The Secretary of State shall, on or
5 before April 15 of each year, transmit to the Department of
6 Transportation a full and complete report showing the amount of
7 motor vehicle license fees received from the residents of each
8 county, respectively, during the preceding calendar year. The
9 Department of Transportation shall, each month, use for
10 allotment purposes the last such report received from the
11 Secretary of State.

12 As soon as may be after the first day of each month, the
13 Department of Transportation shall allot to the several
14 counties their share of the amount apportioned for the use of
15 road districts. The allotment shall be apportioned among the
16 several counties in the State in the proportion which the total
17 mileage of township or district roads in the respective
18 counties bears to the total mileage of all township and
19 district roads in the State. Funds allotted to the respective
20 counties for the use of road districts therein shall be
21 allocated to the several road districts in the county in the
22 proportion which the total mileage of such township or district
23 roads in the respective road districts bears to the total
24 mileage of all such township or district roads in the county.
25 After July 1 of any year prior to 2011, no allocation shall be
26 made for any road district unless it levied a tax for road and

1 bridge purposes in an amount which will require the extension
2 of such tax against the taxable property in any such road
3 district at a rate of not less than either .08% of the value
4 thereof, based upon the assessment for the year immediately
5 prior to the year in which such tax was levied and as equalized
6 by the Department of Revenue or, in DuPage County, an amount
7 equal to or greater than \$12,000 per mile of road under the
8 jurisdiction of the road district, whichever is less. Beginning
9 July 1, 2011 and each July 1 thereafter, an allocation shall be
10 made for any road district if it levied a tax for road and
11 bridge purposes. In counties other than DuPage County, if the
12 amount of the tax levy requires the extension of the tax
13 against the taxable property in the road district at a rate
14 that is less than 0.08% of the value thereof, based upon the
15 assessment for the year immediately prior to the year in which
16 the tax was levied and as equalized by the Department of
17 Revenue, then the amount of the allocation for that road
18 district shall be a percentage of the maximum allocation equal
19 to the percentage obtained by dividing the rate extended by the
20 district by 0.08%. In DuPage County, if the amount of the tax
21 levy requires the extension of the tax against the taxable
22 property in the road district at a rate that is less than the
23 lesser of (i) 0.08% of the value of the taxable property in the
24 road district, based upon the assessment for the year
25 immediately prior to the year in which such tax was levied and
26 as equalized by the Department of Revenue, or (ii) a rate that

1 will yield an amount equal to \$12,000 per mile of road under
2 the jurisdiction of the road district, then the amount of the
3 allocation for the road district shall be a percentage of the
4 maximum allocation equal to the percentage obtained by dividing
5 the rate extended by the district by the lesser of (i) 0.08% or
6 (ii) the rate that will yield an amount equal to \$12,000 per
7 mile of road under the jurisdiction of the road district.

8 Prior to 2011, if any road district has levied a special
9 tax for road purposes pursuant to Sections 6-601, 6-602 and
10 6-603 of the Illinois Highway Code, and such tax was levied in
11 an amount which would require extension at a rate of not less
12 than .08% of the value of the taxable property thereof, as
13 equalized or assessed by the Department of Revenue, or, in
14 DuPage County, an amount equal to or greater than \$12,000 per
15 mile of road under the jurisdiction of the road district,
16 whichever is less, such levy shall, however, be deemed a proper
17 compliance with this Section and shall qualify such road
18 district for an allotment under this Section. Beginning in 2011
19 and thereafter, if any road district has levied a special tax
20 for road purposes under Sections 6-601, 6-602, and 6-603 of the
21 Illinois Highway Code, and the tax was levied in an amount that
22 would require extension at a rate of not less than 0.08% of the
23 value of the taxable property of that road district, as
24 equalized or assessed by the Department of Revenue or, in
25 DuPage County, an amount equal to or greater than \$12,000 per
26 mile of road under the jurisdiction of the road district,

1 whichever is less, that levy shall be deemed a proper
2 compliance with this Section and shall qualify such road
3 district for a full, rather than proportionate, allotment under
4 this Section. If the levy for the special tax is less than
5 0.08% of the value of the taxable property, or, in DuPage
6 County if the levy for the special tax is less than the lesser
7 of (i) 0.08% or (ii) \$12,000 per mile of road under the
8 jurisdiction of the road district, and if the levy for the
9 special tax is more than any other levy for road and bridge
10 purposes, then the levy for the special tax qualifies the road
11 district for a proportionate, rather than full, allotment under
12 this Section. If the levy for the special tax is equal to or
13 less than any other levy for road and bridge purposes, then any
14 allotment under this Section shall be determined by the other
15 levy for road and bridge purposes.

16 Prior to 2011, if a township has transferred to the road
17 and bridge fund money which, when added to the amount of any
18 tax levy of the road district would be the equivalent of a tax
19 levy requiring extension at a rate of at least .08%, or, in
20 DuPage County, an amount equal to or greater than \$12,000 per
21 mile of road under the jurisdiction of the road district,
22 whichever is less, such transfer, together with any such tax
23 levy, shall be deemed a proper compliance with this Section and
24 shall qualify the road district for an allotment under this
25 Section.

26 In counties in which a property tax extension limitation is

1 imposed under the Property Tax Extension Limitation Law, road
2 districts may retain their entitlement to a motor fuel tax
3 allotment or, beginning in 2011, their entitlement to a full
4 allotment if, at the time the property tax extension limitation
5 was imposed, the road district was levying a road and bridge
6 tax at a rate sufficient to entitle it to a motor fuel tax
7 allotment and continues to levy the maximum allowable amount
8 after the imposition of the property tax extension limitation.
9 Any road district may in all circumstances retain its
10 entitlement to a motor fuel tax allotment or, beginning in
11 2011, its entitlement to a full allotment if it levied a road
12 and bridge tax in an amount that will require the extension of
13 the tax against the taxable property in the road district at a
14 rate of not less than 0.08% of the assessed value of the
15 property, based upon the assessment for the year immediately
16 preceding the year in which the tax was levied and as equalized
17 by the Department of Revenue or, in DuPage County, an amount
18 equal to or greater than \$12,000 per mile of road under the
19 jurisdiction of the road district, whichever is less.

20 As used in this Section the term "road district" means any
21 road district, including a county unit road district, provided
22 for by the Illinois Highway Code; and the term "township or
23 district road" means any road in the township and district road
24 system as defined in the Illinois Highway Code. For the
25 purposes of this Section, "township or district road" also
26 includes such roads as are maintained by park districts, forest

1 preserve districts and conservation districts. The Department
2 of Transportation shall determine the mileage of all township
3 and district roads for the purposes of making allotments and
4 allocations of motor fuel tax funds for use in road districts.

5 Payment of motor fuel tax moneys to municipalities and
6 counties shall be made as soon as possible after the allotment
7 is made. The treasurer of the municipality or county may invest
8 these funds until their use is required and the interest earned
9 by these investments shall be limited to the same uses as the
10 principal funds.

11 Beginning on the effective date of this amendatory Act of
12 the 97th General Assembly, and notwithstanding any other law to
13 the contrary, the Motor Fuel Tax Fund shall not be subject to
14 sweeps, administrative charges or chargebacks, or any other
15 fiscal or budgetary maneuver that would transfer any amount
16 from this Fund into any other Fund of the State unless
17 specifically authorized by law prior to the effective date of
18 this amendatory Act of the 97th General Assembly. It shall not
19 be lawful to circumvent this limitation by governmental
20 reorganization or other methods.

21 (Source: P.A. 96-34, eff. 7-13-09; 96-45, eff. 7-15-09; 96-959,
22 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1024, eff. 7-12-10;
23 96-1384, eff. 7-29-10; 97-72, eff. 7-1-11; 97-333, eff.
24 8-12-11.)

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