



Sen. Pamela J. Althoff

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LRB099 05376 HLH 48615 a

1 AMENDMENT TO SENATE BILL 1055

2 AMENDMENT NO. _____. Amend Senate Bill 1055 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 8 as follows:

6 (35 ILCS 505/8) (from Ch. 120, par. 424)

7 Sec. 8. Except as provided in Section 8a, subdivision
8 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
9 16 of Section 15, all money received by the Department under
10 this Act, including payments made to the Department by member
11 jurisdictions participating in the International Fuel Tax
12 Agreement, shall be deposited in a special fund in the State
13 treasury, to be known as the "Motor Fuel Tax Fund", and shall
14 be used as follows:

15 (a) 2 1/2 cents per gallon of the tax collected on special
16 fuel under paragraph (b) of Section 2 and Section 13a of this

1 Act shall be transferred to the State Construction Account Fund
2 in the State Treasury;

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

7 (c) \$3,500,000 shall be transferred each month to the Grade
8 Crossing Protection Fund to be used as follows: not less than
9 \$12,000,000 each fiscal year shall be used for the construction
10 or reconstruction of rail highway grade separation structures;
11 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
12 fiscal year 2010 and each fiscal year thereafter shall be
13 transferred to the Transportation Regulatory Fund and shall be
14 accounted for as part of the rail carrier portion of such funds
15 and shall be used to pay the cost of administration of the
16 Illinois Commerce Commission's railroad safety program in
17 connection with its duties under subsection (3) of Section
18 18c-7401 of the Illinois Vehicle Code, with the remainder to be
19 used by the Department of Transportation upon order of the
20 Illinois Commerce Commission, to pay that part of the cost
21 apportioned by such Commission to the State to cover the
22 interest of the public in the use of highways, roads, streets,
23 or pedestrian walkways in the county highway system, township
24 and district road system, or municipal street system as defined
25 in the Illinois Highway Code, as the same may from time to time
26 be amended, for separation of grades, for installation,

1 construction or reconstruction of crossing protection or
2 reconstruction, alteration, relocation including construction
3 or improvement of any existing highway necessary for access to
4 property or improvement of any grade crossing and grade
5 crossing surface including the necessary highway approaches
6 thereto of any railroad across the highway or public road, or
7 for the installation, construction, reconstruction, or
8 maintenance of a pedestrian walkway over or under a railroad
9 right-of-way, as provided for in and in accordance with Section
10 18c-7401 of the Illinois Vehicle Code. The Commission may order
11 up to \$2,000,000 per year in Grade Crossing Protection Fund
12 moneys for the improvement of grade crossing surfaces and up to
13 \$300,000 per year for the maintenance and renewal of 4-quadrant
14 gate vehicle detection systems located at non-high speed rail
15 grade crossings. The Commission shall not order more than
16 \$2,000,000 per year in Grade Crossing Protection Fund moneys
17 for pedestrian walkways. In entering orders for projects for
18 which payments from the Grade Crossing Protection Fund will be
19 made, the Commission shall account for expenditures authorized
20 by the orders on a cash rather than an accrual basis. For
21 purposes of this requirement an "accrual basis" assumes that
22 the total cost of the project is expended in the fiscal year in
23 which the order is entered, while a "cash basis" allocates the
24 cost of the project among fiscal years as expenditures are
25 actually made. To meet the requirements of this subsection, the
26 Illinois Commerce Commission shall develop annual and 5-year

1 project plans of rail crossing capital improvements that will
2 be paid for with moneys from the Grade Crossing Protection
3 Fund. The annual project plan shall identify projects for the
4 succeeding fiscal year and the 5-year project plan shall
5 identify projects for the 5 directly succeeding fiscal years.
6 The Commission shall submit the annual and 5-year project plans
7 for this Fund to the Governor, the President of the Senate, the
8 Senate Minority Leader, the Speaker of the House of
9 Representatives, and the Minority Leader of the House of
10 Representatives on the first Wednesday in April of each year;

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

14 (1) the costs of the Department of Revenue in
15 administering this Act;

16 (2) the costs of the Department of Transportation in
17 performing its duties imposed by the Illinois Highway Code
18 for supervising the use of motor fuel tax funds apportioned
19 to municipalities, counties and road districts;

20 (3) refunds provided for in Section 13, refunds for
21 overpayment of decal fees paid under Section 13a.4 of this
22 Act, and refunds provided for under the terms of the
23 International Fuel Tax Agreement referenced in Section
24 14a;

25 (4) from October 1, 1985 until June 30, 1994, the
26 administration of the Vehicle Emissions Inspection Law,

1 which amount shall be certified monthly by the
2 Environmental Protection Agency to the State Comptroller
3 and shall promptly be transferred by the State Comptroller
4 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
5 Inspection Fund, and for the period July 1, 1994 through
6 June 30, 2000, one-twelfth of \$25,000,000 each month, for
7 the period July 1, 2000 through June 30, 2003, one-twelfth
8 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
9 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
10 July 1 and October 1, or as soon thereafter as may be
11 practical, during the period July 1, 2004 through June 30,
12 2012, and \$30,000,000 on June 1, 2013, or as soon
13 thereafter as may be practical, and \$15,000,000 on July 1
14 and October 1, or as soon thereafter as may be practical,
15 during the period of July 1, 2013 through June 30, 2015,
16 for the administration of the Vehicle Emissions Inspection
17 Law of 2005, to be transferred by the State Comptroller and
18 Treasurer from the Motor Fuel Tax Fund into the Vehicle
19 Inspection Fund;

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

21 (6) payment of motor fuel use taxes due to member
22 jurisdictions under the terms of the International Fuel Tax
23 Agreement. The Department shall certify these amounts to
24 the Comptroller by the 15th day of each month; the
25 Comptroller shall cause orders to be drawn for such
26 amounts, and the Treasurer shall administer those amounts

1 on or before the last day of each month;

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

5 (1) Until January 1, 2000, 58.4%, and beginning January
6 1, 2000, 45.6% shall be deposited as follows:

7 (A) 37% into the State Construction Account Fund,
8 and

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

14 (2) Until January 1, 2000, 41.6%, and beginning January
15 1, 2000, 54.4% shall be transferred to the Department of
16 Transportation to be distributed as follows:

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

18 (B) 16.74% to the counties of the State having
19 1,000,000 or more inhabitants,

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

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

23 As soon as may be after the first day of each month the
24 Department of Transportation shall allot to each municipality
25 its share of the amount apportioned to the several
26 municipalities which shall be in proportion to the population

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

19 As soon as may be after the first day of each month the
20 Department of Transportation shall allot to each county its
21 share of the amount apportioned to the several counties of the
22 State as herein provided. Each allotment to the several
23 counties having less than 1,000,000 inhabitants shall be in
24 proportion to the amount of motor vehicle license fees received
25 from the residents of such counties, respectively, during the
26 preceding calendar year. The Secretary of State shall, on or

1 before April 15 of each year, transmit to the Department of
2 Transportation a full and complete report showing the amount of
3 motor vehicle license fees received from the residents of each
4 county, respectively, during the preceding calendar year. The
5 Department of Transportation shall, each month, use for
6 allotment purposes the last such report received from the
7 Secretary of State.

8 As soon as may be after the first day of each month, the
9 Department of Transportation shall allot to the several
10 counties their share of the amount apportioned for the use of
11 road districts. The allotment shall be apportioned among the
12 several counties in the State in the proportion which the total
13 mileage of township or district roads in the respective
14 counties bears to the total mileage of all township and
15 district roads in the State. Funds allotted to the respective
16 counties for the use of road districts therein shall be
17 allocated to the several road districts in the county in the
18 proportion which the total mileage of such township or district
19 roads in the respective road districts bears to the total
20 mileage of all such township or district roads in the county.
21 After July 1 of any year prior to 2011, no allocation shall be
22 made for any road district unless it levied a tax for road and
23 bridge purposes in an amount which will require the extension
24 of such tax against the taxable property in any such road
25 district at a rate of not less than either .08% of the value
26 thereof, based upon the assessment for the year immediately

1 prior to the year in which such tax was levied and as equalized
2 by the Department of Revenue or, in DuPage County, an amount
3 equal to or greater than \$12,000 per mile of road under the
4 jurisdiction of the road district, whichever is less. Beginning
5 July 1, 2011 and each July 1 thereafter, an allocation shall be
6 made for any road district if it levied a tax for road and
7 bridge purposes. In counties other than DuPage County, if the
8 amount of the tax levy requires the extension of the tax
9 against the taxable property in the road district at a rate
10 that is less than 0.08% of the value thereof, based upon the
11 assessment for the year immediately prior to the year in which
12 the tax was levied and as equalized by the Department of
13 Revenue, then the amount of the allocation for that road
14 district shall be a percentage of the maximum allocation equal
15 to the percentage obtained by dividing the rate extended by the
16 district by 0.08%. In DuPage County, if the amount of the tax
17 levy requires the extension of the tax against the taxable
18 property in the road district at a rate that is less than the
19 lesser of (i) 0.08% of the value of the taxable property in the
20 road district, based upon the assessment for the year
21 immediately prior to the year in which such tax was levied and
22 as equalized by the Department of Revenue, or (ii) a rate that
23 will yield an amount equal to \$12,000 per mile of road under
24 the jurisdiction of the road district, then the amount of the
25 allocation for the road district shall be a percentage of the
26 maximum allocation equal to the percentage obtained by dividing

1 the rate extended by the district by the lesser of (i) 0.08% or
2 (ii) the rate that will yield an amount equal to \$12,000 per
3 mile of road under the jurisdiction of the road district.

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

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

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

22 In counties in which a property tax extension limitation is
23 imposed under the Property Tax Extension Limitation Law, road
24 districts may retain their entitlement to a motor fuel tax
25 allotment or, beginning in 2011, their entitlement to a full
26 allotment if, at the time the property tax extension limitation

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

16 As used in this Section the term "road district" means any
17 road district, including a county unit road district, provided
18 for by the Illinois Highway Code; and the term "township or
19 district road" means any road in the township and district road
20 system as defined in the Illinois Highway Code. For the
21 purposes of this Section, "township or district road" also
22 includes such roads as are maintained by park districts, forest
23 preserve districts and conservation districts. The Department
24 of Transportation shall determine the mileage of all township
25 and district roads for the purposes of making allotments and
26 allocations of motor fuel tax funds for use in road districts.

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

7 (f) There is hereby appropriated from the Motor Fuel Tax
8 Fund to the Department, on an irrevocable and continuing basis,
9 the amounts reserved under subsection (d) for payment of the
10 following:

11 (1) the costs of the Department in administering the
12 motor fuel use tax imposed under Section 13a;

13 (2) refunds for overpayment of decal fees paid under
14 Section 13a.4 and refunds provided for under the terms of
15 the International Fuel Tax Agreement; and

16 (3) motor fuel use taxes due to member jurisdictions
17 under the terms of the International Fuel Tax Agreement.

18 The State Treasurer and State Comptroller are hereby
19 authorized to make payments as provided in this subsection (f).

20 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,
21 eff. 6-19-13; 98-674, eff. 6-30-14.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law."