

HB4480



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB4480

by Rep. John M. Cabello

SYNOPSIS AS INTRODUCED:

35 ILCS 505/2a

from Ch. 120, par. 418a

Amends the Motor Fuel Tax Law. Provides that the tax shall not be imposed upon the importation or receipt of aviation fuels and kerosene at the Chicago Rockford International Airport.

LRB100 16181 HLH 31302 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Motor Fuel Tax Law is amended by changing
5 Section 2a as follows:

6 (35 ILCS 505/2a) (from Ch. 120, par. 418a)

7 Sec. 2a. Except as hereinafter provided, on and after
8 January 1, 1990 and before January 1, 2025, a tax of
9 three-tenths of a cent per gallon is imposed upon the privilege
10 of being a receiver in this State of fuel for sale or use.

11 The tax shall be paid by the receiver in this State who
12 first sells or uses fuel. In the case of a sale, the tax shall
13 be stated as a separate item on the invoice.

14 For the purpose of the tax imposed by this Section, being a
15 receiver of "motor fuel" as defined by Section 1.1 of this Act,
16 and aviation fuels, home heating oil and kerosene, but
17 excluding liquified petroleum gases, is subject to tax without
18 regard to whether the fuel is intended to be used for operation
19 of motor vehicles on the public highways and waters. However,
20 no such tax shall be imposed upon the importation or receipt of
21 aviation fuels and kerosene at airports with over 300,000
22 operations per year, for years prior to 1991, and over 170,000
23 operations per year beginning in 1991, located in a city of

1 more than 1,000,000 inhabitants for sale to or use by holders
2 of certificates of public convenience and necessity or foreign
3 air carrier permits, issued by the United States Department of
4 Transportation, and their air carrier affiliates, or upon the
5 importation or receipt of aviation fuels and kerosene at
6 facilities owned or leased by those certificate or permit
7 holders and used in their activities at an airport described
8 above. In addition, no such tax shall be imposed upon the
9 importation or receipt of aviation fuels and kerosene at the
10 Chicago Rockford International Airport. In addition, no such
11 tax shall be imposed upon the importation or receipt of diesel
12 fuel or liquefied natural gas sold to or used by a rail carrier
13 registered pursuant to Section 18c-7201 of the Illinois Vehicle
14 Code or otherwise recognized by the Illinois Commerce
15 Commission as a rail carrier, to the extent used directly in
16 railroad operations. In addition, no such tax shall be imposed
17 when the sale is made with delivery to a purchaser outside this
18 State or when the sale is made to a person holding a valid
19 license as a receiver. In addition, no tax shall be imposed
20 upon diesel fuel or liquefied natural gas consumed or used in
21 the operation of ships, barges, or vessels, that are used
22 primarily in or for the transportation of property in
23 interstate commerce for hire on rivers bordering on this State,
24 if the diesel fuel or liquefied natural gas is delivered by a
25 licensed receiver to the purchaser's barge, ship, or vessel
26 while it is afloat upon that bordering river. A specific

1 notation thereof shall be made on the invoices or sales slips
2 covering each sale.

3 (Source: P.A. 100-9, eff. 7-1-17.)