

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 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
17 Act shall be transferred to the State Construction Account Fund
18 in the State Treasury;

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

23 (c) \$3,500,000 shall be transferred each month to the Grade

1 Crossing Protection Fund to be used as follows: not less than
2 \$12,000,000 each fiscal year shall be used for the construction
3 or reconstruction of rail highway grade separation structures;
4 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
5 fiscal year 2010 and each fiscal year thereafter shall be
6 transferred to the Transportation Regulatory Fund and shall be
7 accounted for as part of the rail carrier portion of such funds
8 and shall be used to pay the cost of administration of the
9 Illinois Commerce Commission's railroad safety program in
10 connection with its duties under subsection (3) of Section
11 18c-7401 of the Illinois Vehicle Code, with the remainder to be
12 used by the Department of Transportation upon order of the
13 Illinois Commerce Commission, to pay that part of the cost
14 apportioned by such Commission to the State to cover the
15 interest of the public in the use of highways, roads, streets,
16 or pedestrian walkways in the county highway system, township
17 and district road system, or municipal street system as defined
18 in the Illinois Highway Code, as the same may from time to time
19 be amended, for separation of grades, for installation,
20 construction or reconstruction of crossing protection or
21 reconstruction, alteration, relocation including construction
22 or improvement of any existing highway necessary for access to
23 property or improvement of any grade crossing and grade
24 crossing surface including the necessary highway approaches
25 thereto of any railroad across the highway or public road, or
26 for the installation, construction, reconstruction, or

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

1 Senate Minority Leader, the Speaker of the House of
2 Representatives, and the Minority Leader of the House of
3 Representatives on the first Wednesday in April of each year;

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

7 (1) the costs of the Department of Revenue in
8 administering this Act;

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

13 (3) refunds provided for in Section 13, refunds for
14 overpayment of decal fees paid under Section 13a.4 of this
15 Act, and refunds provided for under the terms of the
16 International Fuel Tax Agreement referenced in Section
17 14a;

18 (4) from October 1, 1985 until June 30, 1994, the
19 administration of the Vehicle Emissions Inspection Law,
20 which amount shall be certified monthly by the
21 Environmental Protection Agency to the State Comptroller
22 and shall promptly be transferred by the State Comptroller
23 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
24 Inspection Fund, and for the period July 1, 1994 through
25 June 30, 2000, one-twelfth of \$25,000,000 each month, for
26 the period July 1, 2000 through June 30, 2003, one-twelfth

1 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
2 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
3 July 1 and October 1, or as soon thereafter as may be
4 practical, during the period July 1, 2004 through June 30,
5 2012, and \$30,000,000 on June 1, 2013, or as soon
6 thereafter as may be practical, and \$15,000,000 on July 1
7 and October 1, or as soon thereafter as may be practical,
8 during the period of July 1, 2013 through June 30, 2015,
9 for the administration of the Vehicle Emissions Inspection
10 Law of 2005, to be transferred by the State Comptroller and
11 Treasurer from the Motor Fuel Tax Fund into the Vehicle
12 Inspection Fund;

13 (4.5) beginning July 1, 2019, the costs of the
14 Environmental Protection Agency for the administration of
15 the Vehicle Emissions Inspection Law of 2005, to be paid
16 subject to appropriation from the Motor Fuel Tax Fund into
17 the Vehicle Inspection Fund;

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

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

26 (e) after allocations for the purposes set forth in

1 subsections (a), (b), (c) and (d), the remaining amount shall
2 be apportioned as follows:

3 (1) Until January 1, 2000, 58.4%, and beginning January
4 1, 2000, 45.6% shall be deposited as follows:

5 (A) 37% into the State Construction Account Fund,
6 and

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

12 (2) Until January 1, 2000, 41.6%, and beginning January
13 1, 2000, 54.4% shall be transferred to the Department of
14 Transportation to be distributed as follows:

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

16 (B) 16.74% to the counties of the State having
17 1,000,000 or more inhabitants,

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

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

21 As soon as may be after the first day of each month the
22 Department of Transportation shall allot to each municipality
23 its share of the amount apportioned to the several
24 municipalities which shall be in proportion to the population
25 of such municipalities as determined by the last preceding
26 municipal census if conducted by the Federal Government or

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

17 As soon as may be after the first day of each month the
18 Department of Transportation shall allot to each county its
19 share of the amount apportioned to the several counties of the
20 State as herein provided. Each allotment to the several
21 counties having less than 1,000,000 inhabitants shall be in
22 proportion to the amount of motor vehicle license fees received
23 from the residents of such counties, respectively, during the
24 preceding calendar year. The Secretary of State shall, on or
25 before April 15 of each year, transmit to the Department of
26 Transportation a full and complete report showing the amount of

1 motor vehicle license fees received from the residents of each
2 county, respectively, during the preceding calendar year. The
3 Department of Transportation shall, each month, use for
4 allotment purposes the last such report received from the
5 Secretary of State.

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

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

1 mile of road under the jurisdiction of the road district.

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

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

10 Prior to 2011, if a township has transferred to the road
11 and bridge fund money which, when added to the amount of any
12 tax levy of the road district would be the equivalent of a tax
13 levy requiring extension at a rate of at least .08%, 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 transfer, together with any such tax
17 levy, shall be deemed a proper compliance with this Section and
18 shall qualify the road district for an allotment under this
19 Section.

20 In counties in which a property tax extension limitation is
21 imposed under the Property Tax Extension Limitation Law, road
22 districts may retain their entitlement to a motor fuel tax
23 allotment or, beginning in 2011, their entitlement to a full
24 allotment if, at the time the property tax extension limitation
25 was imposed, the road district was levying a road and bridge
26 tax at a rate sufficient to entitle it to a motor fuel tax

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

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

25 Payment of motor fuel tax moneys to municipalities and
26 counties shall be made as soon as possible after the allotment

1 is made. The treasurer of the municipality or county may invest
2 these funds until their use is required and the interest earned
3 by these investments shall be limited to the same uses as the
4 principal funds.

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

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.