

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 on July 1, 2019, the costs of the  
14 Environmental Protection Agency for the administration of  
15 the Vehicle Emissions Inspection Law of 2005 shall be paid,  
16 subject to appropriation, from the Motor Fuel Tax Fund into  
17 the Vehicle Inspection Fund; beginning in 2019, no later  
18 than December 31 of each year, or as soon thereafter as  
19 practical, the State Comptroller shall direct and the State  
20 Treasurer shall transfer from the Vehicle Inspection Fund  
21 to the Motor Fuel Tax Fund any balance remaining in the  
22 Vehicle Inspection Fund in excess of \$2,000,000;

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

24 (6) payment of motor fuel use taxes due to member  
25 jurisdictions under the terms of the International Fuel Tax  
26 Agreement. The Department shall certify these amounts to

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

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

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

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

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

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

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

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

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

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

26 As soon as may be after the first day of each month the

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

22 As soon as may be after the first day of each month the  
23 Department of Transportation shall allot to each county its  
24 share of the amount apportioned to the several counties of the  
25 State as herein provided. Each allotment to the several  
26 counties having less than 1,000,000 inhabitants shall be in

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

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



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

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

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

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

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

25 In counties in which a property tax extension limitation is  
26 imposed under the Property Tax Extension Limitation Law, road

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

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

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

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

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

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.