



Sen. Heather A. Steans

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10100HB2943sam001

LRB101 08944 HLH 60482 a

1 AMENDMENT TO HOUSE BILL 2943

2 AMENDMENT NO. _____. Amend House Bill 2943 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 (4.5) beginning on July 1, 2019, the costs of the
21 Environmental Protection Agency for the administration of
22 the Vehicle Emissions Inspection Law of 2005 shall be paid,
23 subject to appropriation, from the Motor Fuel Tax Fund into
24 the Vehicle Inspection Fund; beginning in 2019, no later
25 than December 31 of each year, or as soon thereafter as
26 practical, the State Comptroller shall direct and the State

1 Treasurer shall transfer from the Vehicle Inspection Fund
2 to the Motor Fuel Tax Fund any balance remaining in the
3 Vehicle Inspection Fund in excess of \$2,000,000;

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

5 (6) payment of motor fuel use taxes due to member
6 jurisdictions under the terms of the International Fuel Tax
7 Agreement. The Department shall certify these amounts to
8 the Comptroller by the 15th day of each month; the
9 Comptroller shall cause orders to be drawn for such
10 amounts, and the Treasurer shall administer those amounts
11 on or before the last day of each month;

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

15 (1) Until January 1, 2000, 58.4%, and beginning January
16 1, 2000, 45.6% shall be deposited as follows:

17 (A) 37% into the State Construction Account Fund,
18 and

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

24 (2) Until January 1, 2000, 41.6%, and beginning January
25 1, 2000, 54.4% shall be transferred to the Department of
26 Transportation to be distributed as follows:

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

2 (B) 16.74% to the counties of the State having
3 1,000,000 or more inhabitants,

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

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

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

1 approval of the Department which may make such corrections as
2 it ascertains to be necessary.

3 As soon as may be after the first day of each month the
4 Department of Transportation shall allot to each county its
5 share of the amount apportioned to the several counties of the
6 State as herein provided. Each allotment to the several
7 counties having less than 1,000,000 inhabitants shall be in
8 proportion to the amount of motor vehicle license fees received
9 from the residents of such counties, respectively, during the
10 preceding calendar year. The Secretary of State shall, on or
11 before April 15 of each year, transmit to the Department of
12 Transportation a full and complete report showing the amount of
13 motor vehicle license fees received from the residents of each
14 county, respectively, during the preceding calendar year. The
15 Department of Transportation shall, each month, use for
16 allotment purposes the last such report received from the
17 Secretary of State.

18 As soon as may be after the first day of each month, the
19 Department of Transportation shall allot to the several
20 counties their share of the amount apportioned for the use of
21 road districts. The allotment shall be apportioned among the
22 several counties in the State in the proportion which the total
23 mileage of township or district roads in the respective
24 counties bears to the total mileage of all township and
25 district roads in the State. Funds allotted to the respective
26 counties for the use of road districts therein shall be

1 allocated to the several road districts in the county in the
2 proportion which the total mileage of such township or district
3 roads in the respective road districts bears to the total
4 mileage of all such township or district roads in the county.
5 After July 1 of any year prior to 2011, no allocation shall be
6 made for any road district unless it levied a tax for road and
7 bridge purposes in an amount which will require the extension
8 of such tax against the taxable property in any such road
9 district at a rate of not less than either .08% of the value
10 thereof, based upon the assessment for the year immediately
11 prior to the year in which such tax was levied and as equalized
12 by the Department of Revenue or, in DuPage County, an amount
13 equal to or greater than \$12,000 per mile of road under the
14 jurisdiction of the road district, whichever is less. Beginning
15 July 1, 2011 and each July 1 thereafter, an allocation shall be
16 made for any road district if it levied a tax for road and
17 bridge purposes. In counties other than DuPage County, if the
18 amount of the tax levy requires the extension of the tax
19 against the taxable property in the road district at a rate
20 that is less than 0.08% of the value thereof, based upon the
21 assessment for the year immediately prior to the year in which
22 the tax was levied and as equalized by the Department of
23 Revenue, then the amount of the allocation for that road
24 district shall be a percentage of the maximum allocation equal
25 to the percentage obtained by dividing the rate extended by the
26 district by 0.08%. In DuPage County, if the amount of the tax

1 levy requires the extension of the tax against the taxable
2 property in the road district at a rate that is less than the
3 lesser of (i) 0.08% of the value of the taxable property in the
4 road district, based upon the assessment for the year
5 immediately prior to the year in which such tax was levied and
6 as equalized by the Department of Revenue, or (ii) a rate that
7 will yield an amount equal to \$12,000 per mile of road under
8 the jurisdiction of the road district, then the amount of the
9 allocation for the road district shall be a percentage of the
10 maximum allocation equal to the percentage obtained by dividing
11 the rate extended by the district by the lesser of (i) 0.08% or
12 (ii) the rate that will yield an amount equal to \$12,000 per
13 mile of road under the jurisdiction of the road district.

14 Prior to 2011, if any road district has levied a special
15 tax for road purposes pursuant to Sections 6-601, 6-602 and
16 6-603 of the Illinois Highway Code, and such tax was levied in
17 an amount which would require extension at a rate of not less
18 than .08% of the value of the taxable property thereof, as
19 equalized or assessed by the Department of Revenue, 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 levy shall, however, be deemed a proper
23 compliance with this Section and shall qualify such road
24 district for an allotment under this Section. Beginning in 2011
25 and thereafter, if any road district has levied a special tax
26 for road purposes under Sections 6-601, 6-602, and 6-603 of the

1 Illinois Highway Code, and the tax was levied in an amount that
2 would require extension at a rate of not less than 0.08% of the
3 value of the taxable property of that road district, as
4 equalized or assessed by the Department of Revenue or, in
5 DuPage County, an amount equal to or greater than \$12,000 per
6 mile of road under the jurisdiction of the road district,
7 whichever is less, that levy shall be deemed a proper
8 compliance with this Section and shall qualify such road
9 district for a full, rather than proportionate, allotment under
10 this Section. If the levy for the special tax is less than
11 0.08% of the value of the taxable property, or, in DuPage
12 County if the levy for the special tax is less than the lesser
13 of (i) 0.08% or (ii) \$12,000 per mile of road under the
14 jurisdiction of the road district, and if the levy for the
15 special tax is more than any other levy for road and bridge
16 purposes, then the levy for the special tax qualifies the road
17 district for a proportionate, rather than full, allotment under
18 this Section. If the levy for the special tax is equal to or
19 less than any other levy for road and bridge purposes, then any
20 allotment under this Section shall be determined by the other
21 levy for road and bridge purposes.

22 Prior to 2011, if a township has transferred to the road
23 and bridge fund money which, when added to the amount of any
24 tax levy of the road district would be the equivalent of a tax
25 levy requiring extension at a rate of at least .08%, or, in
26 DuPage County, an amount equal to or greater than \$12,000 per

1 mile of road under the jurisdiction of the road district,
2 whichever is less, such transfer, together with any such tax
3 levy, shall be deemed a proper compliance with this Section and
4 shall qualify the road district for an allotment under this
5 Section.

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

26 As used in this Section the term "road district" means any

1 road district, including a county unit road district, provided
2 for by the Illinois Highway Code; and the term "township or
3 district road" means any road in the township and district road
4 system as defined in the Illinois Highway Code. For the
5 purposes of this Section, "township or district road" also
6 includes such roads as are maintained by park districts, forest
7 preserve districts and conservation districts. The Department
8 of Transportation shall determine the mileage of all township
9 and district roads for the purposes of making allotments and
10 allocations of motor fuel tax funds for use in road districts.

11 Payment of motor fuel tax moneys to municipalities and
12 counties shall be made as soon as possible after the allotment
13 is made. The treasurer of the municipality or county may invest
14 these funds until their use is required and the interest earned
15 by these investments shall be limited to the same uses as the
16 principal funds.

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

19 Section 99. Effective date. This Act takes effect upon
20 becoming law."