



Rep. Robert W. Pritchard

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10000HB3136ham001

LRB100 10159 HLH 23039 a

1 AMENDMENT TO HOUSE BILL 3136

2 AMENDMENT NO. _____. Amend House Bill 3136 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 2 as follows:

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

7 Sec. 2. A tax is imposed on the privilege of operating
8 motor vehicles upon the public highways and recreational-type
9 watercraft upon the waters of this State.

10 (a) Prior to August 1, 1989, the tax is imposed at the rate
11 of 13 cents per gallon on all motor fuel used in motor vehicles
12 operating on the public highways and recreational type
13 watercraft operating upon the waters of this State. Beginning
14 on August 1, 1989 and until January 1, 1990, the rate of the
15 tax imposed in this paragraph shall be 16 cents per gallon.
16 Beginning January 1, 1990 and through December 31, 2017, the

1 rate of tax imposed in this paragraph shall be 19 cents per
2 gallon. Beginning on January 1, 2018, the rate of tax imposed
3 in this paragraph shall be 29 cents per gallon.

4 (b) The tax on the privilege of operating motor vehicles
5 which use diesel fuel shall be the rate according to paragraph
6 (a) plus an additional 2 1/2 cents per gallon. "Diesel fuel" is
7 defined as any product intended for use or offered for sale as
8 a fuel for engines in which the fuel is injected into the
9 combustion chamber and ignited by pressure without electric
10 spark.

11 (c) A tax is imposed upon the privilege of engaging in the
12 business of selling motor fuel as a retailer or reseller on all
13 motor fuel used in motor vehicles operating on the public
14 highways and recreational type watercraft operating upon the
15 waters of this State: (1) at the rate of 3 cents per gallon on
16 motor fuel owned or possessed by such retailer or reseller at
17 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
18 gallon on motor fuel owned or possessed by such retailer or
19 reseller at 12:01 A.M. on January 1, 1990.

20 Retailers and resellers who are subject to this additional
21 tax shall be required to inventory such motor fuel and pay this
22 additional tax in a manner prescribed by the Department of
23 Revenue.

24 The tax imposed in this paragraph (c) shall be in addition
25 to all other taxes imposed by the State of Illinois or any unit
26 of local government in this State.

1 (d) Except as provided in Section 2a, the collection of a
2 tax based on gallonage of gasoline used for the propulsion of
3 any aircraft is prohibited on and after October 1, 1979.

4 (e) The collection of a tax, based on gallonage of all
5 products commonly or commercially known or sold as 1-K
6 kerosene, regardless of its classification or uses, is
7 prohibited (i) on and after July 1, 1992 until December 31,
8 1999, except when the 1-K kerosene is either: (1) delivered
9 into bulk storage facilities of a bulk user, or (2) delivered
10 directly into the fuel supply tanks of motor vehicles and (ii)
11 on and after January 1, 2000. Beginning on January 1, 2000, the
12 collection of a tax, based on gallonage of all products
13 commonly or commercially known or sold as 1-K kerosene,
14 regardless of its classification or uses, is prohibited except
15 when the 1-K kerosene is delivered directly into a storage tank
16 that is located at a facility that has withdrawal facilities
17 that are readily accessible to and are capable of dispensing
18 1-K kerosene into the fuel supply tanks of motor vehicles. For
19 purposes of this subsection (e), a facility is considered to
20 have withdrawal facilities that are not "readily accessible to
21 and capable of dispensing 1-K kerosene into the fuel supply
22 tanks of motor vehicles" only if the 1-K kerosene is delivered
23 from: (i) a dispenser hose that is short enough so that it will
24 not reach the fuel supply tank of a motor vehicle or (ii) a
25 dispenser that is enclosed by a fence or other physical barrier
26 so that a vehicle cannot pull alongside the dispenser to permit

1 fueling.

2 Any person who sells or uses 1-K kerosene for use in motor
3 vehicles upon which the tax imposed by this Law has not been
4 paid shall be liable for any tax due on the sales or use of 1-K
5 kerosene.

6 (Source: P.A. 96-1384, eff. 7-29-10.)".