



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB3937

Introduced 10/29/2019, by Rep. John M. Cabello

#### SYNOPSIS AS INTRODUCED:

35 ILCS 505/2  
35 ILCS 505/8

from Ch. 120, par. 418  
from Ch. 120, par. 424

Amends the Motor Fuel Tax Law. Provides that, if the seasonally adjusted unemployment rate in Illinois is more than 8% for a period of 3 consecutive calendar months, then the tax rates under the Act shall be reduced to the tax rates that were in effect prior to the increase under Public Act 101-32, until such time as the Department of Employment Security notifies the Department of Revenue in writing that the seasonally adjusted unemployment rate in Illinois has been 8% or less for a period of 3 consecutive calendar months. Effective immediately.

LRB101 14603 HLH 63514 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 Sections 2 and 8 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 until July 1, 2019, the rate of  
17 tax imposed in this paragraph, including the tax on compressed  
18 natural gas, shall be 19 cents per gallon. Beginning July 1,  
19 2019, the rate of tax imposed in this paragraph shall be 38  
20 cents per gallon and increased on July 1 of each subsequent  
21 year by an amount equal to the percentage increase, if any, in  
22 the Consumer Price Index for All Urban Consumers for all items  
23 published by the United States Department of Labor for the 12

1 months ending in March of each year.

2 (a-1) Beginning January 1, 2020, if the seasonally adjusted  
3 unemployment rate in Illinois is more than 8% for a period of 3  
4 consecutive calendar months, then the Department of Employment  
5 Security shall notify the Department of Revenue of that fact in  
6 writing within 30 days after the last day of that 3-month  
7 period, and the rate of tax under subsection (a) shall be  
8 reduced to 19 cents per gallon (the rate of tax prior to the  
9 increase under Public Act 101-32) beginning on the first day of  
10 the second calendar month after the Department of Revenue  
11 receives the notification. The tax reduction under this  
12 subsection (a-1) shall remain in effect until the first day of  
13 the second calendar month after the Department of Employment  
14 Security notifies the Department of Revenue in writing that the  
15 seasonally adjusted unemployment rate in Illinois has been 8%  
16 or less for a period of 3 consecutive calendar months.

17 (b) The tax on the privilege of operating motor vehicles  
18 which use diesel fuel, liquefied natural gas, or propane shall  
19 be the rate according to paragraph (a) plus an additional 2 1/2  
20 cents per gallon. Beginning July 1, 2019, the rate of tax  
21 imposed in this paragraph shall be 7.5 cents per gallon.  
22 "Diesel fuel" is defined as any product intended for use or  
23 offered for sale as a fuel for engines in which the fuel is  
24 injected into the combustion chamber and ignited by pressure  
25 without electric spark.

26 (b-1) Beginning January 1, 2020, if the seasonally adjusted

1 unemployment rate in Illinois is more than 8% for a period of 3  
2 consecutive calendar months, then the Department of Employment  
3 Security shall notify the Department of Revenue of that fact in  
4 writing within 30 days after the last day of that 3-month  
5 period, and the rate of tax under subsection (b) shall be  
6 reduced to the rate according to paragraph (a-1) plus an  
7 additional 2.5 cents per gallon (the rate of tax prior to the  
8 increase under Public Act 101-32) beginning on the first day of  
9 the second calendar month after the Department of Revenue  
10 receives the notification. The tax reduction under this  
11 subsection (b-1) shall remain in effect until the first day of  
12 the second calendar month after the Department of Employment  
13 Security notifies the Department of Revenue in writing that the  
14 seasonally adjusted unemployment rate in Illinois has been 8%  
15 or less for a period of 3 consecutive calendar months.

16 (c) A tax is imposed upon the privilege of engaging in the  
17 business of selling motor fuel as a retailer or reseller on all  
18 motor fuel used in motor vehicles operating on the public  
19 highways and recreational type watercraft operating upon the  
20 waters of this State: (1) at the rate of 3 cents per gallon on  
21 motor fuel owned or possessed by such retailer or reseller at  
22 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per  
23 gallon on motor fuel owned or possessed by such retailer or  
24 reseller at 12:01 A.M. on January 1, 1990.

25 Retailers and resellers who are subject to this additional  
26 tax shall be required to inventory such motor fuel and pay this

1 additional tax in a manner prescribed by the Department of  
2 Revenue.

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

6 (d) Except as provided in Section 2a, the collection of a  
7 tax based on gallonage of gasoline used for the propulsion of  
8 any aircraft is prohibited on and after October 1, 1979, and  
9 the collection of a tax based on gallonage of special fuel used  
10 for the propulsion of any aircraft is prohibited on and after  
11 December 1, 2019.

12 (e) The collection of a tax, based on gallonage of all  
13 products commonly or commercially known or sold as 1-K  
14 kerosene, regardless of its classification or uses, is  
15 prohibited (i) on and after July 1, 1992 until December 31,  
16 1999, except when the 1-K kerosene is either: (1) delivered  
17 into bulk storage facilities of a bulk user, or (2) delivered  
18 directly into the fuel supply tanks of motor vehicles and (ii)  
19 on and after January 1, 2000. Beginning on January 1, 2000, the  
20 collection of a tax, based on gallonage of all products  
21 commonly or commercially known or sold as 1-K kerosene,  
22 regardless of its classification or uses, is prohibited except  
23 when the 1-K kerosene is delivered directly into a storage tank  
24 that is located at a facility that has withdrawal facilities  
25 that are readily accessible to and are capable of dispensing  
26 1-K kerosene into the fuel supply tanks of motor vehicles. For

1 purposes of this subsection (e), a facility is considered to  
2 have withdrawal facilities that are not "readily accessible to  
3 and capable of dispensing 1-K kerosene into the fuel supply  
4 tanks of motor vehicles" only if the 1-K kerosene is delivered  
5 from: (i) a dispenser hose that is short enough so that it will  
6 not reach the fuel supply tank of a motor vehicle or (ii) a  
7 dispenser that is enclosed by a fence or other physical barrier  
8 so that a vehicle cannot pull alongside the dispenser to permit  
9 fueling.

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

14 (Source: P.A. 100-9, eff. 7-1-17; 101-10, eff. 6-5-19; 101-32,  
15 eff. 6-28-19; revised 7-12-19.)

16 (35 ILCS 505/8) (from Ch. 120, par. 424)

17 Sec. 8. Except as provided in subsection (a-1) of this  
18 Section, Section 8a, subdivision (h) (1) of Section 12a, Section  
19 13a.6, and items 13, 14, 15, and 16 of Section 15, all money  
20 received by the Department under this Act, including payments  
21 made to the Department by member jurisdictions participating in  
22 the International Fuel Tax Agreement, shall be deposited in a  
23 special fund in the State treasury, to be known as the "Motor  
24 Fuel Tax Fund", and shall be used as follows:

25 (a) 2 1/2 cents per gallon of the tax collected on special

1 fuel under paragraph (b) of Section 2 and Section 13a of this  
2 Act shall be transferred to the State Construction Account Fund  
3 in the State Treasury; the remainder of the tax collected on  
4 special fuel under paragraph (b) of Section 2 and Section 13a  
5 of this Act shall be deposited into the Road Fund;

6 (a-1) Beginning on July 1, 2019, unless a rate reduction is  
7 in effect under subsections (a-1) and (b-1) of Section 2, an  
8 amount equal to the amount of tax collected under subsection  
9 (a) of Section 2 as a result of the increase in the tax rate  
10 under Public Act 101-32 ~~this amendatory Act of the 101st~~  
11 ~~General Assembly~~ shall be transferred each month into the  
12 Transportation Renewal Fund;~~:-~~

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

17 (c) \$3,500,000 shall be transferred each month to the Grade  
18 Crossing Protection Fund to be used as follows: not less than  
19 \$12,000,000 each fiscal year shall be used for the construction  
20 or reconstruction of rail highway grade separation structures;  
21 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in  
22 fiscal year 2010 and each fiscal year thereafter shall be  
23 transferred to the Transportation Regulatory Fund and shall be  
24 accounted for as part of the rail carrier portion of such funds  
25 and shall be used to pay the cost of administration of the  
26 Illinois Commerce Commission's railroad safety program in

1 connection with its duties under subsection (3) of Section  
2 18c-7401 of the Illinois Vehicle Code, with the remainder to be  
3 used by the Department of Transportation upon order of the  
4 Illinois Commerce Commission, to pay that part of the cost  
5 apportioned by such Commission to the State to cover the  
6 interest of the public in the use of highways, roads, streets,  
7 or pedestrian walkways in the county highway system, township  
8 and district road system, or municipal street system as defined  
9 in the Illinois Highway Code, as the same may from time to time  
10 be amended, for separation of grades, for installation,  
11 construction or reconstruction of crossing protection or  
12 reconstruction, alteration, relocation including construction  
13 or improvement of any existing highway necessary for access to  
14 property or improvement of any grade crossing and grade  
15 crossing surface including the necessary highway approaches  
16 thereto of any railroad across the highway or public road, or  
17 for the installation, construction, reconstruction, or  
18 maintenance of a pedestrian walkway over or under a railroad  
19 right-of-way, as provided for in and in accordance with Section  
20 18c-7401 of the Illinois Vehicle Code. The Commission may order  
21 up to \$2,000,000 per year in Grade Crossing Protection Fund  
22 moneys for the improvement of grade crossing surfaces and up to  
23 \$300,000 per year for the maintenance and renewal of 4-quadrant  
24 gate vehicle detection systems located at non-high speed rail  
25 grade crossings. The Commission shall not order more than  
26 \$2,000,000 per year in Grade Crossing Protection Fund moneys



1 for pedestrian walkways. In entering orders for projects for  
2 which payments from the Grade Crossing Protection Fund will be  
3 made, the Commission shall account for expenditures authorized  
4 by the orders on a cash rather than an accrual basis. For  
5 purposes of this requirement an "accrual basis" assumes that  
6 the total cost of the project is expended in the fiscal year in  
7 which the order is entered, while a "cash basis" allocates the  
8 cost of the project among fiscal years as expenditures are  
9 actually made. To meet the requirements of this subsection, the  
10 Illinois Commerce Commission shall develop annual and 5-year  
11 project plans of rail crossing capital improvements that will  
12 be paid for with moneys from the Grade Crossing Protection  
13 Fund. The annual project plan shall identify projects for the  
14 succeeding fiscal year and the 5-year project plan shall  
15 identify projects for the 5 directly succeeding fiscal years.  
16 The Commission shall submit the annual and 5-year project plans  
17 for this Fund to the Governor, the President of the Senate, the  
18 Senate Minority Leader, the Speaker of the House of  
19 Representatives, and the Minority Leader of the House of  
20 Representatives on the first Wednesday in April of each year;

21 (d) of the amount remaining after allocations provided for  
22 in subsections (a), (a-1), (b)1 and (c), a sufficient amount  
23 shall be reserved to pay all of the following:

24 (1) the costs of the Department of Revenue in  
25 administering this Act;

26 (2) the costs of the Department of Transportation in

1 performing its duties imposed by the Illinois Highway Code  
2 for supervising the use of motor fuel tax funds apportioned  
3 to municipalities, counties and road districts;

4 (3) refunds provided for in Section 13, refunds for  
5 overpayment of decal fees paid under Section 13a.4 of this  
6 Act, and refunds provided for under the terms of the  
7 International Fuel Tax Agreement referenced in Section  
8 14a;

9 (4) from October 1, 1985 until June 30, 1994, the  
10 administration of the Vehicle Emissions Inspection Law,  
11 which amount shall be certified monthly by the  
12 Environmental Protection Agency to the State Comptroller  
13 and shall promptly be transferred by the State Comptroller  
14 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
15 Inspection Fund, and for the period July 1, 1994 through  
16 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
17 the period July 1, 2000 through June 30, 2003, one-twelfth  
18 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,  
19 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each  
20 July 1 and October 1, or as soon thereafter as may be  
21 practical, during the period July 1, 2004 through June 30,  
22 2012, and \$30,000,000 on June 1, 2013, or as soon  
23 thereafter as may be practical, and \$15,000,000 on July 1  
24 and October 1, or as soon thereafter as may be practical,  
25 during the period of July 1, 2013 through June 30, 2015,  
26 for the administration of the Vehicle Emissions Inspection

1 Law of 2005, to be transferred by the State Comptroller and  
2 Treasurer from the Motor Fuel Tax Fund into the Vehicle  
3 Inspection Fund;

4 (4.5) beginning on July 1, 2019, the costs of the  
5 Environmental Protection Agency for the administration of  
6 the Vehicle Emissions Inspection Law of 2005 shall be paid,  
7 subject to appropriation, from the Motor Fuel Tax Fund into  
8 the Vehicle Inspection Fund; beginning in 2019, no later  
9 than December 31 of each year, or as soon thereafter as  
10 practical, the State Comptroller shall direct and the State  
11 Treasurer shall transfer from the Vehicle Inspection Fund  
12 to the Motor Fuel Tax Fund any balance remaining in the  
13 Vehicle Inspection Fund in excess of \$2,000,000;

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

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

22 (e) after allocations for the purposes set forth in  
23 subsections (a), (a-1), (b), (c), and (d), the remaining amount  
24 shall be apportioned as follows:

25 (1) Until January 1, 2000, 58.4%, and beginning January  
26 1, 2000, 45.6% shall be deposited as follows:

1 (A) 37% into the State Construction Account Fund,  
2 and

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

8 (2) Until January 1, 2000, 41.6%, and beginning January  
9 1, 2000, 54.4% shall be transferred to the Department of  
10 Transportation to be distributed as follows:

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

12 (B) 16.74% to the counties of the State having  
13 1,000,000 or more inhabitants,

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

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

17 If a township is dissolved under Article 24 of the  
18 Township Code, McHenry County shall receive any moneys that  
19 would have been distributed to the township under this  
20 subparagraph, except that a municipality that assumes the  
21 powers and responsibilities of a road district under  
22 paragraph (6) of Section 24-35 of the Township Code shall  
23 receive any moneys that would have been distributed to the  
24 township in a percent equal to the area of the dissolved  
25 road district or portion of the dissolved road district  
26 over which the municipality assumed the powers and

1 responsibilities compared to the total area of the  
2 dissolved township. The moneys received under this  
3 subparagraph shall be used in the geographic area of the  
4 dissolved township. If a township is reconstituted as  
5 provided under Section 24-45 of the Township Code, McHenry  
6 County or a municipality shall no longer be distributed  
7 moneys under this subparagraph.

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

1 such municipality, and the accuracy thereof shall be subject to  
2 approval of the Department which may make such corrections as  
3 it ascertains to be necessary.

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

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

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

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

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



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

23 Prior to 2011, if a township has transferred to the road  
24 and bridge fund money which, when added to the amount of any  
25 tax levy of the road district would be the equivalent of a tax  
26 levy requiring extension at a rate of at least .08%, or, in

1 DuPage County, an amount equal to or greater than \$12,000 per  
2 mile of road under the jurisdiction of the road district,  
3 whichever is less, such transfer, together with any such tax  
4 levy, shall be deemed a proper compliance with this Section and  
5 shall qualify the road district for an allotment under this  
6 Section.

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

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

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

18           (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;  
19 101-493, eff. 8-23-19; revised 9-24-19.)

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