



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB2254

Introduced 4/24/2019, by Sen. Martin A. Sandoval

SYNOPSIS AS INTRODUCED:

See Index

Amends the Department of Transportation Law of the Civil Administrative Code of Illinois. Provides that the Department of Transportation shall create and implement a Type II Noise Suppression Program. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Decreases the rate of tax on motor fuel and gasohol by 1% per year until the tax is imposed at the rate of 1.25%. Amends the Motor Fuel Tax Law. Increases the rate of tax on motor fuel, including compressed natural gas. Amends the Illinois Vehicle Code. Increases certain vehicle registration fees. Provides that the additional moneys shall be deposited into the Transportation Investment Fund. Amends the State Finance Act to create the Transportation Investment Fund, the RTA Investment Fund, and the Downstate Transit Investment Fund, and sets forth the uses for those Funds. Amends the Illinois Municipal Code, the Counties Code, and the Township Code. Provides that counties, municipalities, and townships shall develop and periodically update a master plan for their transportation assets in coordination with the Department of Transportation. Effective immediately.

LRB101 12115 HLH 59679 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 Department of Transportation Law of the
5 Civil Administrative Code of Illinois is amended by adding
6 Section 2705-615 as follows:

7 (20 ILCS 2705/2705-615 new)

8 Sec. 2705-615. Type II Noise Suppression Program. The
9 Department shall, subject to appropriation, on or before July
10 1, 2020, create and implement a Type II Noise Suppression
11 Program, as defined by 23 CFR 772.5, to provide noise abatement
12 on existing highways in the State. The Department shall
13 determine and prioritize projects within this program on the
14 basis of the factors listed in 23 CFR 772.7(e).

15 Section 10. The Use Tax Act is amended by changing Section
16 3-10 as follows:

17 (35 ILCS 105/3-10)

18 Sec. 3-10. Rate of tax. Unless otherwise provided in this
19 Section, the tax imposed by this Act is at the rate of 6.25% of
20 either the selling price or the fair market value, if any, of
21 the tangible personal property. In all cases where property

1 functionally used or consumed is the same as the property that
2 was purchased at retail, then the tax is imposed on the selling
3 price of the property. In all cases where property functionally
4 used or consumed is a by-product or waste product that has been
5 refined, manufactured, or produced from property purchased at
6 retail, then the tax is imposed on the lower of the fair market
7 value, if any, of the specific property so used in this State
8 or on the selling price of the property purchased at retail.
9 For purposes of this Section "fair market value" means the
10 price at which property would change hands between a willing
11 buyer and a willing seller, neither being under any compulsion
12 to buy or sell and both having reasonable knowledge of the
13 relevant facts. The fair market value shall be established by
14 Illinois sales by the taxpayer of the same property as that
15 functionally used or consumed, or if there are no such sales by
16 the taxpayer, then comparable sales or purchases of property of
17 like kind and character in Illinois.

18 Beginning on July 1, 2000 and through December 31, 2000,
19 with respect to motor fuel, as defined in Section 1.1 of the
20 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
21 the Use Tax Act, the tax is imposed at the rate of 1.25%.
22 Beginning July 1, 2020, and through June 30, 2021, with respect
23 to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax
24 Law, and gasohol, as defined in Section 3-40 of this Act, the
25 tax is imposed at the rate of 5.25%. Beginning July 1, 2021,
26 and through June 30, 2022, with respect to motor fuel, as

1 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
2 as defined in Section 3-40 of this Act, the tax is imposed at
3 the rate of 4.25%. Beginning July 1, 2022, and through June 30,
4 2023, with respect to motor fuel, as defined in Section 1.1 of
5 the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40
6 of this Act, the tax is imposed at the rate of 3.25%. Beginning
7 July 1, 2023 and through June 30, 2024, with respect to motor
8 fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and
9 gasohol, as defined in Section 3-40 of this Act, the tax is
10 imposed at the rate of 2.25%. Beginning July 1, 2024 with
11 respect to motor fuel, as defined in Section 1.1 of the Motor
12 Fuel Tax Law, and gasohol, as defined in Section 3-40 of this
13 Act, the tax is imposed at the rate of 1.25%.

14 Beginning on August 6, 2010 through August 15, 2010, with
15 respect to sales tax holiday items as defined in Section 3-6 of
16 this Act, the tax is imposed at the rate of 1.25%.

17 With respect to gasohol, the tax imposed by this Act
18 applies to (i) 70% of the proceeds of sales made on or after
19 January 1, 1990, and before July 1, 2003, (ii) 80% of the
20 proceeds of sales made on or after July 1, 2003 and on or
21 before July 1, 2017, and (iii) 100% of the proceeds of sales
22 made thereafter. If, at any time, however, the tax under this
23 Act on sales of gasohol is imposed at the rate of 1.25%, then
24 the tax imposed by this Act applies to 100% of the proceeds of
25 sales of gasohol made during that time.

26 With respect to majority blended ethanol fuel, the tax

1 imposed by this Act does not apply to the proceeds of sales
2 made on or after July 1, 2003 and on or before December 31,
3 2023 but applies to 100% of the proceeds of sales made
4 thereafter.

5 With respect to biodiesel blends with no less than 1% and
6 no more than 10% biodiesel, the tax imposed by this Act applies
7 to (i) 80% of the proceeds of sales made on or after July 1,
8 2003 and on or before December 31, 2018 and (ii) 100% of the
9 proceeds of sales made thereafter. If, at any time, however,
10 the tax under this Act on sales of biodiesel blends with no
11 less than 1% and no more than 10% biodiesel is imposed at the
12 rate of 1.25%, then the tax imposed by this Act applies to 100%
13 of the proceeds of sales of biodiesel blends with no less than
14 1% and no more than 10% biodiesel made during that time.

15 With respect to 100% biodiesel and biodiesel blends with
16 more than 10% but no more than 99% biodiesel, the tax imposed
17 by this Act does not apply to the proceeds of sales made on or
18 after July 1, 2003 and on or before December 31, 2023 but
19 applies to 100% of the proceeds of sales made thereafter.

20 With respect to food for human consumption that is to be
21 consumed off the premises where it is sold (other than
22 alcoholic beverages, soft drinks, and food that has been
23 prepared for immediate consumption) and prescription and
24 nonprescription medicines, drugs, medical appliances, products
25 classified as Class III medical devices by the United States
26 Food and Drug Administration that are used for cancer treatment

1 pursuant to a prescription, as well as any accessories and
2 components related to those devices, modifications to a motor
3 vehicle for the purpose of rendering it usable by a person with
4 a disability, and insulin, urine testing materials, syringes,
5 and needles used by diabetics, for human use, the tax is
6 imposed at the rate of 1%. For the purposes of this Section,
7 until September 1, 2009: the term "soft drinks" means any
8 complete, finished, ready-to-use, non-alcoholic drink, whether
9 carbonated or not, including but not limited to soda water,
10 cola, fruit juice, vegetable juice, carbonated water, and all
11 other preparations commonly known as soft drinks of whatever
12 kind or description that are contained in any closed or sealed
13 bottle, can, carton, or container, regardless of size; but
14 "soft drinks" does not include coffee, tea, non-carbonated
15 water, infant formula, milk or milk products as defined in the
16 Grade A Pasteurized Milk and Milk Products Act, or drinks
17 containing 50% or more natural fruit or vegetable juice.

18 Notwithstanding any other provisions of this Act,
19 beginning September 1, 2009, "soft drinks" means non-alcoholic
20 beverages that contain natural or artificial sweeteners. "Soft
21 drinks" do not include beverages that contain milk or milk
22 products, soy, rice or similar milk substitutes, or greater
23 than 50% of vegetable or fruit juice by volume.

24 Until August 1, 2009, and notwithstanding any other
25 provisions of this Act, "food for human consumption that is to
26 be consumed off the premises where it is sold" includes all

1 food sold through a vending machine, except soft drinks and
2 food products that are dispensed hot from a vending machine,
3 regardless of the location of the vending machine. Beginning
4 August 1, 2009, and notwithstanding any other provisions of
5 this Act, "food for human consumption that is to be consumed
6 off the premises where it is sold" includes all food sold
7 through a vending machine, except soft drinks, candy, and food
8 products that are dispensed hot from a vending machine,
9 regardless of the location of the vending machine.

10 Notwithstanding any other provisions of this Act,
11 beginning September 1, 2009, "food for human consumption that
12 is to be consumed off the premises where it is sold" does not
13 include candy. For purposes of this Section, "candy" means a
14 preparation of sugar, honey, or other natural or artificial
15 sweeteners in combination with chocolate, fruits, nuts or other
16 ingredients or flavorings in the form of bars, drops, or
17 pieces. "Candy" does not include any preparation that contains
18 flour or requires refrigeration.

19 Notwithstanding any other provisions of this Act,
20 beginning September 1, 2009, "nonprescription medicines and
21 drugs" does not include grooming and hygiene products. For
22 purposes of this Section, "grooming and hygiene products"
23 includes, but is not limited to, soaps and cleaning solutions,
24 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
25 lotions and screens, unless those products are available by
26 prescription only, regardless of whether the products meet the

1 definition of "over-the-counter-drugs". For the purposes of
2 this paragraph, "over-the-counter-drug" means a drug for human
3 use that contains a label that identifies the product as a drug
4 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
5 label includes:

6 (A) A "Drug Facts" panel; or

7 (B) A statement of the "active ingredient(s)" with a
8 list of those ingredients contained in the compound,
9 substance or preparation.

10 Beginning on the effective date of this amendatory Act of
11 the 98th General Assembly, "prescription and nonprescription
12 medicines and drugs" includes medical cannabis purchased from a
13 registered dispensing organization under the Compassionate Use
14 of Medical Cannabis Pilot Program Act.

15 If the property that is purchased at retail from a retailer
16 is acquired outside Illinois and used outside Illinois before
17 being brought to Illinois for use here and is taxable under
18 this Act, the "selling price" on which the tax is computed
19 shall be reduced by an amount that represents a reasonable
20 allowance for depreciation for the period of prior out-of-state
21 use.

22 (Source: P.A. 99-143, eff. 7-27-15; 99-858, eff. 8-19-16;
23 100-22, eff. 7-6-17.)

24 Section 15. The Service Use Tax Act is amended by changing
25 Section 3-10 as follows:

1 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

2 Sec. 3-10. Rate of tax. Unless otherwise provided in this
3 Section, the tax imposed by this Act is at the rate of 6.25% of
4 the selling price of tangible personal property transferred as
5 an incident to the sale of service, but, for the purpose of
6 computing this tax, in no event shall the selling price be less
7 than the cost price of the property to the serviceman.

8 Beginning on July 1, 2000 and through December 31, 2000,
9 with respect to motor fuel, as defined in Section 1.1 of the
10 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
11 the Use Tax Act, the tax is imposed at the rate of 1.25%.

12 Beginning July 1, 2020, and through June 30, 2021, with respect
13 to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax

14 Law, and gasohol, as defined in Section 3-40 of the Use Tax
15 Act, the tax is imposed at the rate of 5.25%. Beginning July 1,

16 2021, and through June 30, 2022, with respect to motor fuel, as
17 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,

18 as defined in Section 3-40 of the Use Tax Act, the tax is
19 imposed at the rate of 4.25%. Beginning July 1, 2022, and

20 through June 30, 2023, with respect to motor fuel, as defined
21 in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as

22 defined in Section 3-40 of the Use Tax Act, the tax is imposed
23 at the rate of 3.25%. Beginning July 1, 2023 and through June

24 30, 2024, with respect to motor fuel, as defined in Section 1.1
25 of the Motor Fuel Tax Law, and gasohol, as defined in Section

1 3-40 of the Use Tax Act, the tax is imposed at the rate of
2 2.25%. Beginning July 1, 2024 with respect to motor fuel, as
3 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
4 as defined in Section 3-40 of the Use Tax Act, the tax is
5 imposed at the rate of 1.25%.

6 With respect to gasohol, as defined in the Use Tax Act, the
7 tax imposed by this Act applies to (i) 70% of the selling price
8 of property transferred as an incident to the sale of service
9 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
10 of the selling price of property transferred as an incident to
11 the sale of service on or after July 1, 2003 and on or before
12 July 1, 2017, and (iii) 100% of the selling price thereafter.
13 If, at any time, however, the tax under this Act on sales of
14 gasohol, as defined in the Use Tax Act, is imposed at the rate
15 of 1.25%, then the tax imposed by this Act applies to 100% of
16 the proceeds of sales of gasohol made during that time.

17 With respect to majority blended ethanol fuel, as defined
18 in the Use Tax Act, the tax imposed by this Act does not apply
19 to the selling price of property transferred as an incident to
20 the sale of service on or after July 1, 2003 and on or before
21 December 31, 2023 but applies to 100% of the selling price
22 thereafter.

23 With respect to biodiesel blends, as defined in the Use Tax
24 Act, with no less than 1% and no more than 10% biodiesel, the
25 tax imposed by this Act applies to (i) 80% of the selling price
26 of property transferred as an incident to the sale of service

1 on or after July 1, 2003 and on or before December 31, 2018 and
2 (ii) 100% of the proceeds of the selling price thereafter. If,
3 at any time, however, the tax under this Act on sales of
4 biodiesel blends, as defined in the Use Tax Act, with no less
5 than 1% and no more than 10% biodiesel is imposed at the rate
6 of 1.25%, then the tax imposed by this Act applies to 100% of
7 the proceeds of sales of biodiesel blends with no less than 1%
8 and no more than 10% biodiesel made during that time.

9 With respect to 100% biodiesel, as defined in the Use Tax
10 Act, and biodiesel blends, as defined in the Use Tax Act, with
11 more than 10% but no more than 99% biodiesel, the tax imposed
12 by this Act does not apply to the proceeds of the selling price
13 of property transferred as an incident to the sale of service
14 on or after July 1, 2003 and on or before December 31, 2023 but
15 applies to 100% of the selling price thereafter.

16 At the election of any registered serviceman made for each
17 fiscal year, sales of service in which the aggregate annual
18 cost price of tangible personal property transferred as an
19 incident to the sales of service is less than 35%, or 75% in
20 the case of servicemen transferring prescription drugs or
21 servicemen engaged in graphic arts production, of the aggregate
22 annual total gross receipts from all sales of service, the tax
23 imposed by this Act shall be based on the serviceman's cost
24 price of the tangible personal property transferred as an
25 incident to the sale of those services.

26 The tax shall be imposed at the rate of 1% on food prepared

1 for immediate consumption and transferred incident to a sale of
2 service subject to this Act or the Service Occupation Tax Act
3 by an entity licensed under the Hospital Licensing Act, the
4 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
5 Act, the Specialized Mental Health Rehabilitation Act of 2013,
6 or the Child Care Act of 1969. The tax shall also be imposed at
7 the rate of 1% on food for human consumption that is to be
8 consumed off the premises where it is sold (other than
9 alcoholic beverages, soft drinks, and food that has been
10 prepared for immediate consumption and is not otherwise
11 included in this paragraph) and prescription and
12 nonprescription medicines, drugs, medical appliances, products
13 classified as Class III medical devices by the United States
14 Food and Drug Administration that are used for cancer treatment
15 pursuant to a prescription, as well as any accessories and
16 components related to those devices, modifications to a motor
17 vehicle for the purpose of rendering it usable by a person with
18 a disability, and insulin, urine testing materials, syringes,
19 and needles used by diabetics, for human use. For the purposes
20 of this Section, until September 1, 2009: the term "soft
21 drinks" means any complete, finished, ready-to-use,
22 non-alcoholic drink, whether carbonated or not, including but
23 not limited to soda water, cola, fruit juice, vegetable juice,
24 carbonated water, and all other preparations commonly known as
25 soft drinks of whatever kind or description that are contained
26 in any closed or sealed bottle, can, carton, or container,

1 regardless of size; but "soft drinks" does not include coffee,
2 tea, non-carbonated water, infant formula, milk or milk
3 products as defined in the Grade A Pasteurized Milk and Milk
4 Products Act, or drinks containing 50% or more natural fruit or
5 vegetable juice.

6 Notwithstanding any other provisions of this Act,
7 beginning September 1, 2009, "soft drinks" means non-alcoholic
8 beverages that contain natural or artificial sweeteners. "Soft
9 drinks" do not include beverages that contain milk or milk
10 products, soy, rice or similar milk substitutes, or greater
11 than 50% of vegetable or fruit juice by volume.

12 Until August 1, 2009, and notwithstanding any other
13 provisions of this Act, "food for human consumption that is to
14 be consumed off the premises where it is sold" includes all
15 food sold through a vending machine, except soft drinks and
16 food products that are dispensed hot from a vending machine,
17 regardless of the location of the vending machine. Beginning
18 August 1, 2009, and notwithstanding any other provisions of
19 this Act, "food for human consumption that is to be consumed
20 off the premises where it is sold" includes all food sold
21 through a vending machine, except soft drinks, candy, and food
22 products that are dispensed hot from a vending machine,
23 regardless of the location of the vending machine.

24 Notwithstanding any other provisions of this Act,
25 beginning September 1, 2009, "food for human consumption that
26 is to be consumed off the premises where it is sold" does not

1 include candy. For purposes of this Section, "candy" means a
2 preparation of sugar, honey, or other natural or artificial
3 sweeteners in combination with chocolate, fruits, nuts or other
4 ingredients or flavorings in the form of bars, drops, or
5 pieces. "Candy" does not include any preparation that contains
6 flour or requires refrigeration.

7 Notwithstanding any other provisions of this Act,
8 beginning September 1, 2009, "nonprescription medicines and
9 drugs" does not include grooming and hygiene products. For
10 purposes of this Section, "grooming and hygiene products"
11 includes, but is not limited to, soaps and cleaning solutions,
12 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
13 lotions and screens, unless those products are available by
14 prescription only, regardless of whether the products meet the
15 definition of "over-the-counter-drugs". For the purposes of
16 this paragraph, "over-the-counter-drug" means a drug for human
17 use that contains a label that identifies the product as a drug
18 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
19 label includes:

20 (A) A "Drug Facts" panel; or

21 (B) A statement of the "active ingredient(s)" with a
22 list of those ingredients contained in the compound,
23 substance or preparation.

24 Beginning on January 1, 2014 (the effective date of Public
25 Act 98-122), "prescription and nonprescription medicines and
26 drugs" includes medical cannabis purchased from a registered

1 dispensing organization under the Compassionate Use of Medical
2 Cannabis Pilot Program Act.

3 If the property that is acquired from a serviceman is
4 acquired outside Illinois and used outside Illinois before
5 being brought to Illinois for use here and is taxable under
6 this Act, the "selling price" on which the tax is computed
7 shall be reduced by an amount that represents a reasonable
8 allowance for depreciation for the period of prior out-of-state
9 use.

10 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
11 99-642, eff. 7-28-16; 99-858, eff. 8-19-16; 100-22, eff.
12 7-6-17.)

13 Section 20. The Service Occupation Tax Act is amended by
14 changing Section 3-10 as follows:

15 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

16 Sec. 3-10. Rate of tax. Unless otherwise provided in this
17 Section, the tax imposed by this Act is at the rate of 6.25% of
18 the "selling price", as defined in Section 2 of the Service Use
19 Tax Act, of the tangible personal property. For the purpose of
20 computing this tax, in no event shall the "selling price" be
21 less than the cost price to the serviceman of the tangible
22 personal property transferred. The selling price of each item
23 of tangible personal property transferred as an incident of a
24 sale of service may be shown as a distinct and separate item on

1 the serviceman's billing to the service customer. If the
2 selling price is not so shown, the selling price of the
3 tangible personal property is deemed to be 50% of the
4 serviceman's entire billing to the service customer. When,
5 however, a serviceman contracts to design, develop, and produce
6 special order machinery or equipment, the tax imposed by this
7 Act shall be based on the serviceman's cost price of the
8 tangible personal property transferred incident to the
9 completion of the contract.

10 Beginning on July 1, 2000 and through December 31, 2000,
11 with respect to motor fuel, as defined in Section 1.1 of the
12 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
13 the Use Tax Act, the tax is imposed at the rate of 1.25%.
14 Beginning July 1, 2020, and through June 30, 2021, with respect
15 to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax
16 Law, and gasohol, as defined in Section 3-40 of the Use Tax
17 Act, the tax is imposed at the rate of 5.25%. Beginning July 1,
18 2021, and through June 30, 2022, with respect to motor fuel, as
19 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
20 as defined in Section 3-40 of the Use Tax Act, the tax is
21 imposed at the rate of 4.25%. Beginning July 1, 2022, and
22 through June 30, 2023, with respect to motor fuel, as defined
23 in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as
24 defined in Section 3-40 of the Use Tax Act, the tax is imposed
25 at the rate of 3.25%. Beginning July 1, 2023 and through June
26 30, 2024, with respect to motor fuel, as defined in Section 1.1

1 of the Motor Fuel Tax Law, and gasohol, as defined in Section
2 3-40 of the Use Tax Act, the tax is imposed at the rate of
3 2.25%. Beginning July 1, 2024 with respect to motor fuel, as
4 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
5 as defined in Section 3-40 of the Use Tax Act, the tax is
6 imposed at the rate of 1.25%.

7 With respect to gasohol, as defined in the Use Tax Act, the
8 tax imposed by this Act shall apply to (i) 70% of the cost
9 price of property transferred as an incident to the sale of
10 service on or after January 1, 1990, and before July 1, 2003,
11 (ii) 80% of the selling price of property transferred as an
12 incident to the sale of service on or after July 1, 2003 and on
13 or before July 1, 2017, and (iii) 100% of the cost price
14 thereafter. If, at any time, however, the tax under this Act on
15 sales of gasohol, as defined in the Use Tax Act, is imposed at
16 the rate of 1.25%, then the tax imposed by this Act applies to
17 100% of the proceeds of sales of gasohol made during that time.

18 With respect to majority blended ethanol fuel, as defined
19 in the Use Tax Act, the tax imposed by this Act does not apply
20 to the selling price of property transferred as an incident to
21 the sale of service on or after July 1, 2003 and on or before
22 December 31, 2023 but applies to 100% of the selling price
23 thereafter.

24 With respect to biodiesel blends, as defined in the Use Tax
25 Act, with no less than 1% and no more than 10% biodiesel, the
26 tax imposed by this Act applies to (i) 80% of the selling price

1 of property transferred as an incident to the sale of service
2 on or after July 1, 2003 and on or before December 31, 2018 and
3 (ii) 100% of the proceeds of the selling price thereafter. If,
4 at any time, however, the tax under this Act on sales of
5 biodiesel blends, as defined in the Use Tax Act, with no less
6 than 1% and no more than 10% biodiesel is imposed at the rate
7 of 1.25%, then the tax imposed by this Act applies to 100% of
8 the proceeds of sales of biodiesel blends with no less than 1%
9 and no more than 10% biodiesel made during that time.

10 With respect to 100% biodiesel, as defined in the Use Tax
11 Act, and biodiesel blends, as defined in the Use Tax Act, with
12 more than 10% but no more than 99% biodiesel material, the tax
13 imposed by this Act does not apply to the proceeds of the
14 selling price of property transferred as an incident to the
15 sale of service on or after July 1, 2003 and on or before
16 December 31, 2023 but applies to 100% of the selling price
17 thereafter.

18 At the election of any registered serviceman made for each
19 fiscal year, sales of service in which the aggregate annual
20 cost price of tangible personal property transferred as an
21 incident to the sales of service is less than 35%, or 75% in
22 the case of servicemen transferring prescription drugs or
23 servicemen engaged in graphic arts production, of the aggregate
24 annual total gross receipts from all sales of service, the tax
25 imposed by this Act shall be based on the serviceman's cost
26 price of the tangible personal property transferred incident to

1 the sale of those services.

2 The tax shall be imposed at the rate of 1% on food prepared
3 for immediate consumption and transferred incident to a sale of
4 service subject to this Act or the Service Occupation Tax Act
5 by an entity licensed under the Hospital Licensing Act, the
6 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
7 Act, the Specialized Mental Health Rehabilitation Act of 2013,
8 or the Child Care Act of 1969. The tax shall also be imposed at
9 the rate of 1% on food for human consumption that is to be
10 consumed off the premises where it is sold (other than
11 alcoholic beverages, soft drinks, and food that has been
12 prepared for immediate consumption and is not otherwise
13 included in this paragraph) and prescription and
14 nonprescription medicines, drugs, medical appliances, products
15 classified as Class III medical devices by the United States
16 Food and Drug Administration that are used for cancer treatment
17 pursuant to a prescription, as well as any accessories and
18 components related to those devices, modifications to a motor
19 vehicle for the purpose of rendering it usable by a person with
20 a disability, and insulin, urine testing materials, syringes,
21 and needles used by diabetics, for human use. For the purposes
22 of this Section, until September 1, 2009: the term "soft
23 drinks" means any complete, finished, ready-to-use,
24 non-alcoholic drink, whether carbonated or not, including but
25 not limited to soda water, cola, fruit juice, vegetable juice,
26 carbonated water, and all other preparations commonly known as

1 soft drinks of whatever kind or description that are contained
2 in any closed or sealed can, carton, or container, regardless
3 of size; but "soft drinks" does not include coffee, tea,
4 non-carbonated water, infant formula, milk or milk products as
5 defined in the Grade A Pasteurized Milk and Milk Products Act,
6 or drinks containing 50% or more natural fruit or vegetable
7 juice.

8 Notwithstanding any other provisions of this Act,
9 beginning September 1, 2009, "soft drinks" means non-alcoholic
10 beverages that contain natural or artificial sweeteners. "Soft
11 drinks" do not include beverages that contain milk or milk
12 products, soy, rice or similar milk substitutes, or greater
13 than 50% of vegetable or fruit juice by volume.

14 Until August 1, 2009, and notwithstanding any other
15 provisions of this Act, "food for human consumption that is to
16 be consumed off the premises where it is sold" includes all
17 food sold through a vending machine, except soft drinks and
18 food products that are dispensed hot from a vending machine,
19 regardless of the location of the vending machine. Beginning
20 August 1, 2009, and notwithstanding any other provisions of
21 this Act, "food for human consumption that is to be consumed
22 off the premises where it is sold" includes all food sold
23 through a vending machine, except soft drinks, candy, and food
24 products that are dispensed hot from a vending machine,
25 regardless of the location of the vending machine.

26 Notwithstanding any other provisions of this Act,

1 beginning September 1, 2009, "food for human consumption that
2 is to be consumed off the premises where it is sold" does not
3 include candy. For purposes of this Section, "candy" means a
4 preparation of sugar, honey, or other natural or artificial
5 sweeteners in combination with chocolate, fruits, nuts or other
6 ingredients or flavorings in the form of bars, drops, or
7 pieces. "Candy" does not include any preparation that contains
8 flour or requires refrigeration.

9 Notwithstanding any other provisions of this Act,
10 beginning September 1, 2009, "nonprescription medicines and
11 drugs" does not include grooming and hygiene products. For
12 purposes of this Section, "grooming and hygiene products"
13 includes, but is not limited to, soaps and cleaning solutions,
14 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
15 lotions and screens, unless those products are available by
16 prescription only, regardless of whether the products meet the
17 definition of "over-the-counter-drugs". For the purposes of
18 this paragraph, "over-the-counter-drug" means a drug for human
19 use that contains a label that identifies the product as a drug
20 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
21 label includes:

22 (A) A "Drug Facts" panel; or

23 (B) A statement of the "active ingredient(s)" with a
24 list of those ingredients contained in the compound,
25 substance or preparation.

26 Beginning on January 1, 2014 (the effective date of Public

1 Act 98-122), "prescription and nonprescription medicines and
2 drugs" includes medical cannabis purchased from a registered
3 dispensing organization under the Compassionate Use of Medical
4 Cannabis Pilot Program Act.

5 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
6 99-642, eff. 7-28-16; 99-858, eff. 8-19-16; 100-22, eff.
7 7-6-17.)

8 Section 25. The Retailers' Occupation Tax Act is amended by
9 changing Section 2-10 as follows:

10 (35 ILCS 120/2-10)

11 Sec. 2-10. Rate of tax. Unless otherwise provided in this
12 Section, the tax imposed by this Act is at the rate of 6.25% of
13 gross receipts from sales of tangible personal property made in
14 the course of business.

15 Beginning on July 1, 2000 and through December 31, 2000,
16 with respect to motor fuel, as defined in Section 1.1 of the
17 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
18 the Use Tax Act, the tax is imposed at the rate of 1.25%.
19 Beginning July 1, 2020, and through June 30, 2021, with respect
20 to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax
21 Law, and gasohol, as defined in Section 3-40 of the Use Tax
22 Act, the tax is imposed at the rate of 5.25%. Beginning July 1,
23 2021, and through June 30, 2022, with respect to motor fuel, as
24 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,

1 as defined in Section 3-40 of the Use Tax Act, the tax is
2 imposed at the rate of 4.25%. Beginning July 1, 2022, and
3 through June 30, 2023, with respect to motor fuel, as defined
4 in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as
5 defined in Section 3-40 of the Use Tax Act, the tax is imposed
6 at the rate of 3.25%. Beginning July 1, 2023 and through June
7 30, 2024, with respect to motor fuel, as defined in Section 1.1
8 of the Motor Fuel Tax Law, and gasohol, as defined in Section
9 3-40 of the Use Tax Act, the tax is imposed at the rate of
10 2.25%. Beginning July 1, 2024 with respect to motor fuel, as
11 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
12 as defined in Section 3-40 of the Use Tax Act, the tax is
13 imposed at the rate of 1.25%.

14 Beginning on August 6, 2010 through August 15, 2010, with
15 respect to sales tax holiday items as defined in Section 2-8 of
16 this Act, the tax is imposed at the rate of 1.25%.

17 Within 14 days after the effective date of this amendatory
18 Act of the 91st General Assembly, each retailer of motor fuel
19 and gasohol shall cause the following notice to be posted in a
20 prominently visible place on each retail dispensing device that
21 is used to dispense motor fuel or gasohol in the State of
22 Illinois: "As of July 1, 2000, the State of Illinois has
23 eliminated the State's share of sales tax on motor fuel and
24 gasohol through December 31, 2000. The price on this pump
25 should reflect the elimination of the tax." The notice shall be
26 printed in bold print on a sign that is no smaller than 4

1 inches by 8 inches. The sign shall be clearly visible to
2 customers. Any retailer who fails to post or maintain a
3 required sign through December 31, 2000 is guilty of a petty
4 offense for which the fine shall be \$500 per day per each
5 retail premises where a violation occurs.

6 With respect to gasohol, as defined in the Use Tax Act, the
7 tax imposed by this Act applies to (i) 70% of the proceeds of
8 sales made on or after January 1, 1990, and before July 1,
9 2003, (ii) 80% of the proceeds of sales made on or after July
10 1, 2003 and on or before July 1, 2017, and (iii) 100% of the
11 proceeds of sales made thereafter. If, at any time, however,
12 the tax under this Act on sales of gasohol, as defined in the
13 Use Tax Act, is imposed at the rate of 1.25%, then the tax
14 imposed by this Act applies to 100% of the proceeds of sales of
15 gasohol made during that time.

16 With respect to majority blended ethanol fuel, as defined
17 in the Use Tax Act, the tax imposed by this Act does not apply
18 to the proceeds of sales made on or after July 1, 2003 and on or
19 before December 31, 2023 but applies to 100% of the proceeds of
20 sales made thereafter.

21 With respect to biodiesel blends, as defined in the Use Tax
22 Act, with no less than 1% and no more than 10% biodiesel, the
23 tax imposed by this Act applies to (i) 80% of the proceeds of
24 sales made on or after July 1, 2003 and on or before December
25 31, 2018 and (ii) 100% of the proceeds of sales made
26 thereafter. If, at any time, however, the tax under this Act on

1 sales of biodiesel blends, as defined in the Use Tax Act, with
2 no less than 1% and no more than 10% biodiesel is imposed at
3 the rate of 1.25%, then the tax imposed by this Act applies to
4 100% of the proceeds of sales of biodiesel blends with no less
5 than 1% and no more than 10% biodiesel made during that time.

6 With respect to 100% biodiesel, as defined in the Use Tax
7 Act, and biodiesel blends, as defined in the Use Tax Act, with
8 more than 10% but no more than 99% biodiesel, the tax imposed
9 by this Act does not apply to the proceeds of sales made on or
10 after July 1, 2003 and on or before December 31, 2023 but
11 applies to 100% of the proceeds of sales made thereafter.

12 With respect to food for human consumption that is to be
13 consumed off the premises where it is sold (other than
14 alcoholic beverages, soft drinks, and food that has been
15 prepared for immediate consumption) and prescription and
16 nonprescription medicines, drugs, medical appliances, products
17 classified as Class III medical devices by the United States
18 Food and Drug Administration that are used for cancer treatment
19 pursuant to a prescription, as well as any accessories and
20 components related to those devices, modifications to a motor
21 vehicle for the purpose of rendering it usable by a person with
22 a disability, and insulin, urine testing materials, syringes,
23 and needles used by diabetics, for human use, the tax is
24 imposed at the rate of 1%. For the purposes of this Section,
25 until September 1, 2009: the term "soft drinks" means any
26 complete, finished, ready-to-use, non-alcoholic drink, whether

1 carbonated or not, including but not limited to soda water,
2 cola, fruit juice, vegetable juice, carbonated water, and all
3 other preparations commonly known as soft drinks of whatever
4 kind or description that are contained in any closed or sealed
5 bottle, can, carton, or container, regardless of size; but
6 "soft drinks" does not include coffee, tea, non-carbonated
7 water, infant formula, milk or milk products as defined in the
8 Grade A Pasteurized Milk and Milk Products Act, or drinks
9 containing 50% or more natural fruit or vegetable juice.

10 Notwithstanding any other provisions of this Act,
11 beginning September 1, 2009, "soft drinks" means non-alcoholic
12 beverages that contain natural or artificial sweeteners. "Soft
13 drinks" do not include beverages that contain milk or milk
14 products, soy, rice or similar milk substitutes, or greater
15 than 50% of vegetable or fruit juice by volume.

16 Until August 1, 2009, and notwithstanding any other
17 provisions of this Act, "food for human consumption that is to
18 be consumed off the premises where it is sold" includes all
19 food sold through a vending machine, except soft drinks and
20 food products that are dispensed hot from a vending machine,
21 regardless of the location of the vending machine. Beginning
22 August 1, 2009, and notwithstanding any other provisions of
23 this Act, "food for human consumption that is to be consumed
24 off the premises where it is sold" includes all food sold
25 through a vending machine, except soft drinks, candy, and food
26 products that are dispensed hot from a vending machine,

1 regardless of the location of the vending machine.

2 Notwithstanding any other provisions of this Act,
3 beginning September 1, 2009, "food for human consumption that
4 is to be consumed off the premises where it is sold" does not
5 include candy. For purposes of this Section, "candy" means a
6 preparation of sugar, honey, or other natural or artificial
7 sweeteners in combination with chocolate, fruits, nuts or other
8 ingredients or flavorings in the form of bars, drops, or
9 pieces. "Candy" does not include any preparation that contains
10 flour or requires refrigeration.

11 Notwithstanding any other provisions of this Act,
12 beginning September 1, 2009, "nonprescription medicines and
13 drugs" does not include grooming and hygiene products. For
14 purposes of this Section, "grooming and hygiene products"
15 includes, but is not limited to, soaps and cleaning solutions,
16 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
17 lotions and screens, unless those products are available by
18 prescription only, regardless of whether the products meet the
19 definition of "over-the-counter-drugs". For the purposes of
20 this paragraph, "over-the-counter-drug" means a drug for human
21 use that contains a label that identifies the product as a drug
22 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
23 label includes:

24 (A) A "Drug Facts" panel; or

25 (B) A statement of the "active ingredient(s)" with a
26 list of those ingredients contained in the compound,

1 substance or preparation.

2 Beginning on the effective date of this amendatory Act of
3 the 98th General Assembly, "prescription and nonprescription
4 medicines and drugs" includes medical cannabis purchased from a
5 registered dispensing organization under the Compassionate Use
6 of Medical Cannabis Pilot Program Act.

7 (Source: P.A. 99-143, eff. 7-27-15; 99-858, eff. 8-19-16;
8 100-22, eff. 7-6-17.)

9 Section 30. The Motor Fuel Tax Law is amended by changing
10 Section 2 as follows:

11 (35 ILCS 505/2) (from Ch. 120, par. 418)

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

15 (a) Prior to August 1, 1989, the tax is imposed at the rate
16 of 13 cents per gallon on all motor fuel used in motor vehicles
17 operating on the public highways and recreational type
18 watercraft operating upon the waters of this State. Beginning
19 on August 1, 1989 and until January 1, 1990, the rate of the
20 tax imposed in this paragraph shall be 16 cents per gallon.
21 Beginning January 1, 1990 and until June 30, 2019, the rate of
22 tax imposed in this paragraph, including the tax on compressed
23 natural gas, shall be 19 cents per gallon. Beginning on July 1,
24 2019 and until June 30, 2020, the rate of tax imposed in this

1 paragraph, including the tax on compressed natural gas, shall
2 be \$0.34 per gallon. Beginning on July 1, 2020 and until June
3 30, 2021, the rate of tax imposed in this paragraph, including
4 the tax on compressed natural gas, shall be \$0.36 per gallon.
5 Beginning on July 1, 2021 and until June 30, 2022, the rate of
6 tax imposed in this paragraph, including the tax on compressed
7 natural gas, shall be \$0.38 per gallon. Beginning on July 1,
8 2022 and until June 30, 2023, the rate of tax imposed in this
9 paragraph, including the tax on compressed natural gas, shall
10 be \$0.40 per gallon. Beginning on July 1, 2023 and until June
11 30, 2024, the rate of tax imposed in this paragraph, including
12 the tax on compressed natural gas, shall be \$0.42 cents per
13 gallon. Beginning on July 1, 2024, the rate of tax imposed in
14 this paragraph, including the tax on compressed natural gas,
15 shall be \$0.44 cents per gallon.

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

23 (c) A tax is imposed upon the privilege of engaging in the
24 business of selling motor fuel as a retailer or reseller on all
25 motor fuel used in motor vehicles operating on the public
26 highways and recreational type watercraft operating upon the

1 waters of this State: (1) at the rate of 3 cents per gallon on
2 motor fuel owned or possessed by such retailer or reseller at
3 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
4 gallon on motor fuel owned or possessed by such retailer or
5 reseller at 12:01 A.M. on January 1, 1990.

6 Retailers and resellers who are subject to this additional
7 tax shall be required to inventory such motor fuel and pay this
8 additional tax in a manner prescribed by the Department of
9 Revenue.

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

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

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

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

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

18 (Source: P.A. 100-9, eff. 7-1-17.)

19 Section 35. The Counties Code is amended by adding Section
20 5-1184 as follows:

21 (55 ILCS 5/5-1184 new)

22 Sec. 5-1184. Transportation asset plan. Each county shall
23 develop and periodically update a master plan for its
24 transportation assets. Each county shall coordinate those

1 planning activities with the Department of Transportation.

2 To meet the provisions of this Section, each county shall
3 publish by December 31, 2022, and every 5 years thereafter, its
4 master plan for its transportation assets.

5 The county shall include a needs estimate in its master
6 plan.

7 Counties may enter into agreements with townships and
8 municipalities located within the county to complete a joint
9 master plan.

10 Section 40. The Township Code is amended by adding Section
11 1-10 as follows:

12 (60 ILCS 1/1-10 new)

13 Sec. 1-10. Transportation asset plan. Each township shall
14 develop and periodically update a master plan for its
15 transportation assets. Each township shall coordinate those
16 planning activities with the Department of Transportation.

17 To meet the provisions of this Section, the township shall
18 publish by December 31, 2022, and every 5 years thereafter, its
19 master plan for its transportation assets.

20 The township shall include a needs estimate in its master
21 plan.

22 Townships may enter into agreements with the county in
23 which they are located to complete a joint master plan.

1 Section 45. The Illinois Municipal Code is amended by
2 adding Section 8-1-19 as follows:

3 (65 ILCS 5/8-1-19 new)

4 Sec. 8-1-19. Transportation asset plan. Each municipality
5 shall develop and periodically update a master plan for its
6 transportation assets. The municipality shall coordinate those
7 planning activities with the Department of Transportation.

8 To meet the provisions of this Section, the municipality
9 shall publish by December 31, 2022, and every 5 years
10 thereafter, its master plan for its transportation assets.

11 The municipality shall include a needs estimate in its
12 master plan.

13 Municipalities may enter into agreements with the county in
14 which they are located to complete a joint master plan.

15 Section 50. The Illinois Highway Code is amended by adding
16 Section 4-304 as follows:

17 (605 ILCS 5/4-304 new)

18 Sec. 4-304. New design and construction technologies. Each
19 year, the Department of Transportation shall review new design
20 and construction technologies and determine whether the new
21 technologies would result in a life-cycle cost savings. The
22 Department of Transportation shall report to the General
23 Assembly every 5 years which cost-savings technologies it has

1 implemented.

2 Section 55. The Illinois Vehicle Code is amended by
3 changing Sections 3-804, 3-804.01, 3-804.02, 3-804.3, 3-805,
4 3-805.5, 3-806, and 3-821 as follows:

5 (625 ILCS 5/3-804) (from Ch. 95 1/2, par. 3-804)

6 Sec. 3-804. Antique vehicles.

7 (a) The owner of an antique vehicle may register such
8 vehicle for a fee not to exceed \$63 ~~\$13~~ for a 2-year antique
9 plate. The application for registration must be accompanied by
10 an affirmation of the owner that such vehicle will be driven on
11 the highway only for the purpose of going to and returning from
12 an antique auto show or an exhibition, or for servicing or
13 demonstration and also affirming that the mechanical
14 condition, physical condition, brakes, lights, glass and
15 appearance of such vehicle is the same or as safe as originally
16 equipped. The Secretary may, in his discretion prescribe that
17 antique vehicle plates be issued for a definite or an
18 indefinite term, such term to correspond to the term of
19 registration plates issued generally, as provided in Section
20 3-414.1. In no event may the registration fee for antique
21 vehicles exceed \$6 per registration year. Any person requesting
22 antique plates under this Section may also apply to have vanity
23 or personalized plates as provided under Section 3-405.1. All
24 of the additional proceeds generated by this amendatory Act of

1 the 101st General Assembly shall be deposited into the
2 Transportation Investment Fund.

3 (b) Any person who is the registered owner of an antique
4 vehicle may display a historical license plate from or
5 representing the model year of the vehicle, furnished by such
6 person, in lieu of the current and valid Illinois antique
7 vehicle plates issued thereto, provided that valid and current
8 Illinois antique vehicle plates and registration card issued to
9 such antique vehicle are simultaneously carried within such
10 vehicle and are available for inspection.

11 (Source: P.A. 91-37, eff. 7-1-99.)

12 (625 ILCS 5/3-804.01)

13 Sec. 3-804.01. Expanded-use antique vehicles.

14 (a) The owner of a motor vehicle that is more than 25 years
15 of age or a bona fide replica thereof may register the vehicle
16 as an expanded-use antique vehicle. In addition to the
17 appropriate registration and renewal fees, the fee for
18 expanded-use antique vehicle registration and renewal, except
19 as provided under subsection (d), shall be \$95 ~~\$45~~ per year.
20 The application for registration must be accompanied by an
21 affirmation of the owner that:

22 (1) from January 1 through March 31 and from November 1
23 through December 31, the vehicle will be driven on the
24 highways only for the purpose of going to and returning
25 from an antique auto show or an exhibition, or for

1 servicing or demonstration; and

2 (2) the mechanical condition, physical condition,
3 brakes, lights, glass, and appearance of such vehicle is
4 the same or as safe as originally equipped.

5 From April 1 through October 31, a vehicle registered as an
6 expanded-use antique vehicle may be driven on the highways
7 without being subject to the restrictions set forth in
8 subdivision (1). The Secretary may prescribe, in the
9 Secretary's discretion, that expanded-use antique vehicle
10 plates be issued for a definite or an indefinite term, such
11 term to correspond to the term of registration plates issued
12 generally, as provided in Section 3-414.1. Any person
13 requesting expanded-use antique vehicle plates under this
14 Section may also apply to have vanity or personalized plates as
15 provided under Section 3-405.1.

16 All of the additional proceeds generated by this amendatory
17 Act of the 101st General Assembly shall be deposited into the
18 Transportation Investment Fund.

19 (b) Any person who is the registered owner of an
20 expanded-use antique vehicle may display a historical license
21 plate from or representing the model year of the vehicle,
22 furnished by such person, in lieu of the current and valid
23 Illinois expanded-use antique vehicle plates issued thereto,
24 provided that the valid and current Illinois expanded-use
25 antique vehicle plates and registration card issued to the
26 expanded-use antique vehicle are simultaneously carried within

1 the vehicle and are available for inspection.

2 (c) The Secretary may credit a pro-rated portion of a fee
3 previously paid for an antique vehicle registration under
4 Section 3-804 to an owner who applies to have that vehicle
5 registered as an expanded-use antique vehicle instead of an
6 antique vehicle.

7 (d) The Secretary may make a version of the registration
8 plate authorized under this Section in a form appropriate for
9 motorcycles. In addition to the required registration and
10 renewal fees, the fee for motorcycle expanded-use antique
11 vehicle registration and renewal shall be \$23 per year.

12 (Source: P.A. 100-956, eff. 1-1-19.)

13 (625 ILCS 5/3-804.02) (from Ch. 95 1/2, par. 3-804.02)

14 Sec. 3-804.02. Commuter Vans. The owner of a commuter van
15 may register such van for an annual fee not to exceed \$113 ~~\$63~~.
16 The Secretary may prescribe that commuter van plates be issued
17 for an indefinite term, such term to correspond to the term of
18 registration plates issued generally. In no event may the
19 registration fee for commuter vans exceed \$63 per registration
20 year. All of the additional proceeds generated by this
21 amendatory Act of the 101st General Assembly shall be deposited
22 into the Transportation Investment Fund.

23 (Source: P.A. 90-89, eff. 1-1-98; 91-37, eff. 7-1-99.)

24 (625 ILCS 5/3-804.3)

1 Sec. 3-804.3. Former military vehicles.

2 (a) The owner of a former military vehicle may register the
3 vehicle for a fee not to exceed:

4 (1) \$150 ~~\$100~~ for a vehicle with a gross vehicle weight
5 rating of 26,000 pounds or less;

6 (2) \$200 ~~\$150~~ for a vehicle with a gross vehicle weight
7 rating of 26,001 to 45,000 pounds;

8 (3) \$550 ~~\$500~~ for a vehicle with a gross vehicle weight
9 rating of 45,001 to 65,000 pounds;

10 (4) \$1,050 ~~\$1,000~~ for a vehicle with a gross vehicle
11 weight rating of over 65,000 pounds; or

12 (5) \$75 ~~\$25~~ for a trailer with a weight of 3,000 pounds
13 or less; or

14 (6) \$125 ~~\$75~~ for a trailer with a weight of over 3,000
15 pounds.

16 All of the additional proceeds generated by this amendatory
17 Act of the 101st General Assembly shall be deposited into the
18 Transportation Investment Fund.

19 (b) The Secretary may prescribe, in the Secretary's
20 discretion, that former military vehicle plates be issued for a
21 definite or an indefinite term, such term to correspond to the
22 term of registration plates issued generally, as provided in
23 Section 3-414.1. Any person requesting former military vehicle
24 plates under this Section may also apply to have vanity or
25 personalized plates as provided under Section 3-405.1.

26 (c) A vehicle registered as a former military vehicle is

1 not subject to Section 3-815 and 3-818 of this Code.

2 (d) A vehicle may not be registered under this Section
3 unless a title for the vehicle has been issued by the Secretary
4 and the vehicle is eligible for registration without regard to
5 its status as a military vehicle.

6 (Source: P.A. 97-811, eff. 7-13-12.)

7 (625 ILCS 5/3-805) (from Ch. 95 1/2, par. 3-805)

8 Sec. 3-805. Electric vehicles. The owner of a motor
9 vehicle of the first division or a motor vehicle of the second
10 division weighing 8,000 pounds or less propelled by an electric
11 engine and not utilizing motor fuel, may register such vehicle
12 for a 2-year registration period for a fee not to exceed an
13 amount equal to three times the amount for an equivalent
14 internal combustion powered vehicle \$35 for a 2-year
15 registration period. The Secretary may, in his discretion,
16 prescribe that electric vehicle registration plates be issued
17 for an indefinite term, such term to correspond to the term of
18 registration plates issued generally, as provided in Section
19 3-414.1. All of the additional proceeds generated by this
20 amendatory Act of the 101st General Assembly shall be deposited
21 into the Transportation Investment Fund. In no event may the
22 registration fee for electric vehicles exceed \$18 per
23 registration year.

24 (Source: P.A. 96-1135, eff. 7-21-10.)

1 (625 ILCS 5/3-805.5)

2 Sec. 3-805.5. Low-speed vehicles. Every owner of a
3 low-speed vehicle shall make application to the Secretary of
4 State for registration, or renewal of registration, at the
5 annual fee of \$68 ~~\$18~~. All of the additional proceeds generated
6 by this amendatory Act of the 101st General Assembly shall be
7 deposited into the Transportation Investment Fund.

8 (Source: P.A. 96-653, eff. 1-1-10.)

9 (625 ILCS 5/3-806) (from Ch. 95 1/2, par. 3-806)

10 Sec. 3-806. Registration Fees; Motor Vehicles of the First
11 Division. Every owner of any other motor vehicle of the first
12 division, except as provided in Sections 3-804, 3-804.01,
13 3-804.3, 3-805, 3-806.3, 3-806.7, and 3-808, and every second
14 division vehicle weighing 8,000 pounds or less, shall pay the
15 Secretary of State an annual registration fee at the following
16 rates:

17 SCHEDULE OF REGISTRATION FEES

18 REQUIRED BY LAW

19 Beginning with the 2010 registration year

20		Annual Fee
21	Motor vehicles of the first division other	
22	than Autocycles, Motorcycles, Motor	
23	Driven Cycles and Pedalcycles	\$98

24

1 Autocycles 68

2

3 Motorcycles, Motor Driven

4 Cycles and Pedalcycles 38

5 A \$1 surcharge shall be collected in addition to the above
6 fees for motor vehicles of the first division, autocycles,
7 motorcycles, motor driven cycles, and pedalcycles to be
8 deposited into the State Police Vehicle Fund.

9 All of the proceeds of the additional fees imposed by
10 Public Act 96-34 shall be deposited into the Capital Projects
11 Fund.

12 A \$2 surcharge shall be collected in addition to the above
13 fees for motor vehicles of the first division, autocycles,
14 motorcycles, motor driven cycles, and pedalcycles to be
15 deposited into the Park and Conservation Fund for the
16 Department of Natural Resources to use for conservation
17 efforts. The monies deposited into the Park and Conservation
18 Fund under this Section shall not be subject to administrative
19 charges or chargebacks unless otherwise authorized by this Act.

20 Beginning July 1, 2019, a \$50 surcharge shall be collected
21 in addition to the above fees for motor vehicles of the first
22 division, autocycles, motorcycles, motor driven cycles, and
23 pedalcycles to be deposited into the Transportation Investment
24 Fund.

25 Beginning January 1, 2021, the Secretary of State shall
26 adopt rules implementing a registration fee schedule,

1 including the surcharges in this Section, for vehicles of the
 2 first division other than autocycles, motorcycles, motor
 3 driven cycles, and pedalcycles that is variable, based on the
 4 year of the vehicle, and revenue neutral.

5 (Source: P.A. 97-412, eff. 1-1-12; 97-811, eff. 7-13-12;
 6 97-1136, eff. 1-1-13; 98-463, eff. 8-16-13; 98-777, eff.
 7 1-1-15.)

8 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)
 9 Sec. 3-821. Miscellaneous registration and title fees.

10 (a) Except as provided under subsection (h), the fee to be
 11 paid to the Secretary of State for the following certificates,
 12 registrations or evidences of proper registration, or for
 13 corrected or duplicate documents shall be in accordance with
 14 the following schedule:

15	Certificate of Title, except for an all-terrain	
16	vehicle or off-highway motorcycle	<u>\$145</u> \$95
17	Certificate of Title for an all-terrain vehicle	
18	or off-highway motorcycle	\$30
19	Certificate of Title for an all-terrain vehicle	
20	or off-highway motorcycle used for production	
21	agriculture, or accepted by a dealer in trade	13
22	Certificate of Title for a low-speed vehicle	30
23	Transfer of Registration or any evidence of	
24	proper registration	\$25
25	Duplicate Registration Card for plates or other	

1	evidence of proper registration	3
2	Duplicate Registration Sticker or Stickers, each	20
3	Duplicate Certificate of Title	<u>\$145</u> 95
4	Corrected Registration Card or Card for other	
5	evidence of proper registration	3
6	Corrected Certificate of Title	<u>\$145</u> 95
7	Salvage Certificate	4
8	Fleet Reciprocity Permit	15
9	Prorate Decal	1
10	Prorate Backing Plate	3
11	Special Corrected Certificate of Title	15
12	Expedited Title Service (to be charged in addition	
13	to other applicable fees)	30
14	Dealer Lien Release Certificate of Title	20
15	A special corrected certificate of title shall be issued	
16	(i) to remove a co-owner's name due to the death of the	
17	co-owner, to transfer title to a spouse if the decedent-spouse	
18	was the sole owner on the title, or due to a divorce; (ii) to	
19	change a co-owner's name due to a marriage; or (iii) due to a	
20	name change under Article XXI of the Code of Civil Procedure.	
21	There shall be no fee paid for a Junking Certificate.	
22	There shall be no fee paid for a certificate of title	
23	issued to a county when the vehicle is forfeited to the county	
24	under Article 36 of the Criminal Code of 2012.	
25	(a-5) The Secretary of State may revoke a certificate of	
26	title and registration card and issue a corrected certificate	

1 of title and registration card, at no fee to the vehicle owner
2 or lienholder, if there is proof that the vehicle
3 identification number is erroneously shown on the original
4 certificate of title.

5 (a-10) The Secretary of State may issue, in connection with
6 the sale of a motor vehicle, a corrected title to a motor
7 vehicle dealer upon application and submittal of a lien release
8 letter from the lienholder listed in the files of the
9 Secretary. In the case of a title issued by another state, the
10 dealer must submit proof from the state that issued the last
11 title. The corrected title, which shall be known as a dealer
12 lien release certificate of title, shall be issued in the name
13 of the vehicle owner without the named lienholder. If the motor
14 vehicle is currently titled in a state other than Illinois, the
15 applicant must submit either (i) a letter from the current
16 lienholder releasing the lien and stating that the lienholder
17 has possession of the title; or (ii) a letter from the current
18 lienholder releasing the lien and a copy of the records of the
19 department of motor vehicles for the state in which the vehicle
20 is titled, showing that the vehicle is titled in the name of
21 the applicant and that no liens are recorded other than the
22 lien for which a release has been submitted. The fee for the
23 dealer lien release certificate of title is \$20.

24 (b) The Secretary may prescribe the maximum service charge
25 to be imposed upon an applicant for renewal of a registration
26 by any person authorized by law to receive and remit or

1 transmit to the Secretary such renewal application and fees
2 therewith.

3 (c) If payment is delivered to the Office of the Secretary
4 of State as payment of any fee or tax under this Code, and such
5 payment is not honored for any reason, the registrant or other
6 person tendering the payment remains liable for the payment of
7 such fee or tax. The Secretary of State may assess a service
8 charge of \$25 in addition to the fee or tax due and owing for
9 all dishonored payments.

10 If the total amount then due and owing exceeds the sum of
11 \$100 and has not been paid in full within 60 days from the date
12 the dishonored payment was first delivered to the Secretary of
13 State, the Secretary of State shall assess a penalty of 25% of
14 such amount remaining unpaid.

15 All amounts payable under this Section shall be computed to
16 the nearest dollar. Out of each fee collected for dishonored
17 payments, \$5 shall be deposited in the Secretary of State
18 Special Services Fund.

19 (d) The minimum fee and tax to be paid by any applicant for
20 apportionment of a fleet of vehicles under this Code shall be
21 \$15 if the application was filed on or before the date
22 specified by the Secretary together with fees and taxes due. If
23 an application and the fees or taxes due are filed after the
24 date specified by the Secretary, the Secretary may prescribe
25 the payment of interest at the rate of 1/2 of 1% per month or
26 fraction thereof after such due date and a minimum of \$8.

1 (e) Trucks, truck tractors, truck tractors with loads, and
2 motor buses, any one of which having a combined total weight in
3 excess of 12,000 lbs. shall file an application for a Fleet
4 Reciprocity Permit issued by the Secretary of State. This
5 permit shall be in the possession of any driver operating a
6 vehicle on Illinois highways. Any foreign licensed vehicle of
7 the second division operating at any time in Illinois without a
8 Fleet Reciprocity Permit or other proper Illinois
9 registration, shall subject the operator to the penalties
10 provided in Section 3-834 of this Code. For the purposes of
11 this Code, "Fleet Reciprocity Permit" means any second division
12 motor vehicle with a foreign license and used only in
13 interstate transportation of goods. The fee for such permit
14 shall be \$15 per fleet which shall include all vehicles of the
15 fleet being registered.

16 (f) For purposes of this Section, "all-terrain vehicle or
17 off-highway motorcycle used for production agriculture" means
18 any all-terrain vehicle or off-highway motorcycle used in the
19 raising of or the propagation of livestock, crops for sale for
20 human consumption, crops for livestock consumption, and
21 production seed stock grown for the propagation of feed grains
22 and the husbandry of animals or for the purpose of providing a
23 food product, including the husbandry of blood stock as a main
24 source of providing a food product. "All-terrain vehicle or
25 off-highway motorcycle used in production agriculture" also
26 means any all-terrain vehicle or off-highway motorcycle used in

1 animal husbandry, floriculture, aquaculture, horticulture, and
2 viticulture.

3 (g) All of the proceeds of the additional fees imposed by
4 Public Act 96-34 shall be deposited into the Capital Projects
5 Fund.

6 (h) The fee for a duplicate registration sticker or
7 stickers shall be the amount required under subsection (a) or
8 the vehicle's annual registration fee amount, whichever is
9 less.

10 (i) All of the proceeds of the additional fees imposed by
11 this amendatory Act of the 101st General Assembly shall be
12 deposited into the Transportation Investment Fund.

13 (Source: P.A. 99-260, eff. 1-1-16; 99-607, eff. 7-22-16;
14 100-956, eff. 1-1-19.)

15 (625 ILCS 5/3-815.1 rep.)

16 Section 60. The Illinois Vehicle Code is amended by
17 repealing Section 3-815.1.

18 Section 65. The State Finance Act is amended by adding
19 Sections 5.891, 5.892, 5.893, 6z-107, 6z-108, and 6z-109 as
20 follows:

21 (30 ILCS 105/5.891 new)

22 Sec. 5.891. The Transportation Investment Fund.

1 (30 ILCS 105/5.892 new)

2 Sec. 5.892. The RTA Investment Fund.

3 (30 ILCS 105/5.893 new)

4 Sec. 5.893. The Downstate Transit Investment Fund.

5 (30 ILCS 105/6z-107 new)

6 Sec. 6z-107. Transportation Investment Fund. There is
7 hereby created as a special fund in the State treasury the
8 Transportation Investment Fund. Moneys received by the
9 Transportation Investment Fund shall be distributed as
10 follows:

11 (1) by July 1, 2020, and by July 1 of each year
12 thereafter, the State Comptroller shall order transferred
13 and the State Treasurer shall transfer from the
14 Transportation Investment Fund to the Transportation Bond
15 Series A Fund and the Transportation Bond Series D Fund an
16 amount necessary to pay the principal and interest on bonds
17 secured by those funds respectively;

18 (2) of the moneys remaining after the transfers under
19 paragraph (1) have been made, \$2,000,000 in each fiscal
20 year shall be used, subject to appropriation, by the
21 Department of Transportation to administer a training
22 program for residents of disadvantaged areas of the State;
23 and

24 (3) of the amounts remaining after the distributions

1 under paragraphs (1) and (2) have been made, the State
2 Comptroller shall order transferred and the State
3 Treasurer shall transfer the following percentages:

4 (A) 40% shall be transferred to the State
5 Construction Account Fund;

6 (B) 14% shall be transferred to the Motor Fuel Tax
7 Fund and distributed in the same percentages, for the
8 same purposes, and to the same entities described in
9 paragraph (2) of subsection (e) of Section 8 of the
10 Motor Fuel Tax Law;

11 (C) 39% shall be transferred to the RTA Investment
12 Fund;

13 (D) 5% shall be transferred to the Downstate
14 Transit Investment Fund; and

15 (E) 2% shall be transferred to the Grade Crossing
16 Protection Fund.

17 (30 ILCS 105/6z-108 new)

18 Sec. 6z-108. The RTA Investment Fund; creation. The RTA
19 Investment Fund is created as a special fund in the State
20 treasury. Moneys in the RTA Investment Fund shall be used by
21 the Regional Transportation Authority for capital investment
22 purposes.

23 (30 ILCS 105/6z-109 new)

24 Sec. 6z-109. The Downstate Transit Investment Fund;

1 creation. The Downstate Transit Investment Fund is created as a
2 special fund in the State treasury. Moneys in the Downstate
3 Transit Investment Fund shall be used by the Department of
4 Transportation for grants to local mass transit districts for
5 capital investment purposes.

6 Section 99. Effective date. This Act takes effect April 11,
7 2019.

1 INDEX
2 Statutes amended in order of appearance

3 20 ILCS 2705/2705-615 new
4 35 ILCS 105/3-10
5 35 ILCS 110/3-10 from Ch. 120, par. 439.33-10
6 35 ILCS 115/3-10 from Ch. 120, par. 439.103-10
7 35 ILCS 120/2-10
8 35 ILCS 505/2 from Ch. 120, par. 418
9 55 ILCS 5/5-1184 new
10 60 ILCS 1/1-10 new
11 65 ILCS 5/8-1-19 new
12 605 ILCS 5/4-304 new
13 625 ILCS 5/3-804 from Ch. 95 1/2, par. 3-804
14 625 ILCS 5/3-804.01
15 625 ILCS 5/3-804.02 from Ch. 95 1/2, par. 3-804.02
16 625 ILCS 5/3-804.3
17 625 ILCS 5/3-805 from Ch. 95 1/2, par. 3-805
18 625 ILCS 5/3-805.5
19 625 ILCS 5/3-806 from Ch. 95 1/2, par. 3-806
20 625 ILCS 5/3-821 from Ch. 95 1/2, par. 3-821
21 625 ILCS 5/3-815.1 rep.
22 30 ILCS 105/5.891 new
23 30 ILCS 105/5.892 new
24 30 ILCS 105/5.893 new
25 30 ILCS 105/6z-107 new

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1 30 ILCS 105/6z-108 new

2 30 ILCS 105/6z-109 new