



Rep. Charles Meier

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10200HB1497ham002

LRB102 03513 HLH 38880 a

1 AMENDMENT TO HOUSE BILL 1497

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1497, AS AMENDED,  
3 with reference to page and line numbers of House Amendment No.  
4 1, by replacing everything from line 3 on page 494 through line  
5 11 on page 501 with the following:

6 "ARTICLE 60. MOTOR FUEL

7 Section 60-5. The Motor Fuel Tax Law is amended by  
8 changing Section 2 as follows:

9 (35 ILCS 505/2) (from Ch. 120, par. 418)

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

13 (a) Prior to August 1, 1989, the tax is imposed at the rate  
14 of 13 cents per gallon on all motor fuel used in motor vehicles  
15 operating on the public highways and recreational type

1 watercraft operating upon the waters of this State. Beginning  
2 on August 1, 1989 and until January 1, 1990, the rate of the  
3 tax imposed in this paragraph shall be 16 cents per gallon.  
4 Beginning January 1, 1990 and until July 1, 2019, the rate of  
5 tax imposed in this paragraph, including the tax on compressed  
6 natural gas, shall be 19 cents per gallon. Beginning July 1,  
7 2019 and until July 1, 2020, the rate of tax imposed in this  
8 paragraph shall be 38 cents per gallon. Beginning July 1, 2020  
9 and until July 1, 2021, the rate of tax imposed in this  
10 paragraph shall be 38.7 cents per gallon. Beginning July 1,  
11 2021 and until January 1, 2023, the rate of tax imposed in this  
12 paragraph shall be 39.2 cents per gallon. On January 1, 2023,  
13 the rate of tax imposed in this paragraph shall be increased by  
14 an amount equal to the percentage increase, if any, in the  
15 Consumer Price Index for All Urban Consumers for all items  
16 published by the United States Department of Labor for the 12  
17 months ending in September of 2022. On July 1, 2023, and on  
18 July 1 of each subsequent year, the rate of tax imposed in this  
19 paragraph shall be ~~and increased on July 1 of each subsequent~~  
20 ~~year~~ by an amount equal to the percentage increase, if any, in  
21 the Consumer Price Index for All Urban Consumers for all items  
22 published by the United States Department of Labor for the 12  
23 months ending in March of the year in which the increase takes  
24 place ~~each year~~. The rate shall be rounded to the nearest  
25 one-tenth of one cent.

26 (b) Until July 1, 2019, the tax on the privilege of

1 operating motor vehicles which use diesel fuel, liquefied  
2 natural gas, or propane shall be the rate according to  
3 paragraph (a) plus an additional 2 1/2 cents per gallon.  
4 Beginning July 1, 2019, the tax on the privilege of operating  
5 motor vehicles which use diesel fuel, liquefied natural gas,  
6 or propane shall be the rate according to subsection (a) plus  
7 an additional 7.5 cents per gallon. "Diesel fuel" is defined  
8 as any product intended for use or offered for sale as a fuel  
9 for engines in which the fuel is injected into the combustion  
10 chamber and ignited by pressure without electric spark.

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

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

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

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

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

1 that it will not reach the fuel supply tank of a motor vehicle  
2 or (ii) a dispenser that is enclosed by a fence or other  
3 physical barrier so that a vehicle cannot pull alongside the  
4 dispenser to permit fueling.

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

9 (Source: P.A. 100-9, eff. 7-1-17; 101-10, eff. 6-5-19; 101-32,  
10 eff. 6-28-19; 101-604, eff. 12-13-19.)".