

102ND GENERAL ASSEMBLY State of Illinois 2021 and 2022 HB3388

Introduced 2/22/2021, by Rep. Tom Weber

SYNOPSIS AS INTRODUCED:

35 ILCS 505/2e new

Amends the Motor Fuel Tax Law. Provides that, of the moneys received by the Department of Revenue under the Law on taxes imposed on the sale of motor fuel sold on Illinois waterways or at Illinois airports and remitted back to a municipality or county where the sales of the motor fuel took place, 100% of the taxes collected on these sales of motor fuel on an Illinois waterway or at an Illinois airport must be utilized by the municipality or county for airport or waterway purposes. Effective immediately.

LRB102 14300 HLH 19652 b

1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- 4 Section 5. The Motor Fuel Tax Law is amended by adding
- 5 Section 2e as follows:
- 6 (35 ILCS 505/2e new)
- Sec. 2e. Airport and waterway motor fuel tax allowable
- 8 <u>use.</u>
- 9 (a) As used in this Section, "airport or waterway
- 10 purposes" means the maintenance, repair, construction, and
- 11 <u>upkeep costs related to an Illinois airport or waterway.</u>
- 12 (b) Notwithstanding any other provision of law, of the
- moneys received by the Department under this Law on taxes
- 14 <u>imposed on the sale of motor fuel sold on Illinois waterways or</u>
- 15 <u>at Illinois airports and remitted back to a municipality or</u>
- 16 county where the sales of the motor fuel took place, 100% of
- the taxes collected on these sales of motor fuel on an Illinois
- 18 <u>waterway or at an Illinois airport must be utilized by the</u>
- municipality or county for airport or waterway purposes.
- 20 Section 99. Effective date. This Act takes effect upon
- 21 becoming law.