

HB5233



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB5233

Introduced 1/31/2022, by Rep. Robyn Gabel

SYNOPSIS AS INTRODUCED:

35 ILCS 505/8

from Ch. 120, par. 424

Amends the Motor Fuel Tax Law. Provides that, for fiscal year 2022 and each fiscal year thereafter, \$5,500,000 shall be transferred from the Grade Crossing Protection Fund to the Transportation Regulatory Fund (currently, \$3,000,000). Effective immediately.

LRB102 23648 HLH 32830 b

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 Section 8 as follows:

6 (35 ILCS 505/8) (from Ch. 120, par. 424)

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

16 (a) 2 1/2 cents per gallon of the tax collected on special
17 fuel under paragraph (b) of Section 2 and Section 13a of this
18 Act shall be transferred to the State Construction Account
19 Fund in the State Treasury; the remainder of the tax collected
20 on special fuel under paragraph (b) of Section 2 and Section
21 13a of this Act shall be deposited into the Road Fund;

22 (a-1) Beginning on July 1, 2019, an amount equal to the
23 amount of tax collected under subsection (a) of Section 2 as a

1 result of the increase in the tax rate under Public Act 101-32
2 shall be transferred each month into the Transportation
3 Renewal Fund;

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

8 (c) \$3,500,000 shall be transferred each month to the
9 Grade Crossing Protection Fund to be used as follows: not less
10 than \$12,000,000 each fiscal year shall be used for the
11 construction or reconstruction of rail highway grade
12 separation structures; \$5,500,000 in fiscal year 2022
13 ~~\$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in~~
14 ~~fiscal year 2010~~ and each fiscal year thereafter shall be
15 transferred to the Transportation Regulatory Fund ~~and shall be~~
16 ~~accounted for as part of the rail carrier portion of such funds~~
17 and shall be used to pay the cost of administration of the
18 Illinois Commerce Commission's railroad safety program in
19 connection with its duties under subsection (3) of Section
20 18c-7401 of the Illinois Vehicle Code, with the remainder to
21 be used by the Department of Transportation upon order of the
22 Illinois Commerce Commission, to pay that part of the cost
23 apportioned by such Commission to the State to cover the
24 interest of the public in the use of highways, roads, streets,
25 or pedestrian walkways in the county highway system, township
26 and district road system, or municipal street system as

1 defined in the Illinois Highway Code, as the same may from time
2 to time be amended, for separation of grades, for
3 installation, construction or reconstruction of crossing
4 protection or reconstruction, alteration, relocation including
5 construction or improvement of any existing highway necessary
6 for access to property or improvement of any grade crossing
7 and grade crossing surface including the necessary highway
8 approaches thereto of any railroad across the highway or
9 public road, or for the installation, construction,
10 reconstruction, or maintenance of safety treatments to deter
11 trespassing or a pedestrian walkway over or under a railroad
12 right-of-way, as provided for in and in accordance with
13 Section 18c-7401 of the Illinois Vehicle Code. The Commission
14 may order up to \$2,000,000 per year in Grade Crossing
15 Protection Fund moneys for the improvement of grade crossing
16 surfaces and up to \$300,000 per year for the maintenance and
17 renewal of 4-quadrant gate vehicle detection systems located
18 at non-high speed rail grade crossings. In entering orders for
19 projects for which payments from the Grade Crossing Protection
20 Fund will be made, the Commission shall account for
21 expenditures authorized by the orders on a cash rather than an
22 accrual basis. For purposes of this requirement an "accrual
23 basis" assumes that the total cost of the project is expended
24 in the fiscal year in which the order is entered, while a "cash
25 basis" allocates the cost of the project among fiscal years as
26 expenditures are actually made. To meet the requirements of

1 this subsection, the Illinois Commerce Commission shall
2 develop annual and 5-year project plans of rail crossing
3 capital improvements that will be paid for with moneys from
4 the Grade Crossing Protection Fund. The annual project plan
5 shall identify projects for the succeeding fiscal year and the
6 5-year project plan shall identify projects for the 5 directly
7 succeeding fiscal years. The Commission shall submit the
8 annual and 5-year project plans for this Fund to the Governor,
9 the President of the Senate, the Senate Minority Leader, the
10 Speaker of the House of Representatives, and the Minority
11 Leader of the House of Representatives on the first Wednesday
12 in April of each year;

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

16 (1) the costs of the Department of Revenue in
17 administering this Act;

18 (2) the costs of the Department of Transportation in
19 performing its duties imposed by the Illinois Highway Code
20 for supervising the use of motor fuel tax funds
21 apportioned to municipalities, counties and road
22 districts;

23 (3) refunds provided for in Section 13, refunds for
24 overpayment of decal fees paid under Section 13a.4 of this
25 Act, and refunds provided for under the terms of the
26 International Fuel Tax Agreement referenced in Section

1 14a;

2 (4) from October 1, 1985 until June 30, 1994, the
3 administration of the Vehicle Emissions Inspection Law,
4 which amount shall be certified monthly by the
5 Environmental Protection Agency to the State Comptroller
6 and shall promptly be transferred by the State Comptroller
7 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
8 Inspection Fund, and for the period July 1, 1994 through
9 June 30, 2000, one-twelfth of \$25,000,000 each month, for
10 the period July 1, 2000 through June 30, 2003, one-twelfth
11 of \$30,000,000 each month, and \$15,000,000 on July 1,
12 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000
13 on each July 1 and October 1, or as soon thereafter as may
14 be practical, during the period July 1, 2004 through June
15 30, 2012, and \$30,000,000 on June 1, 2013, or as soon
16 thereafter as may be practical, and \$15,000,000 on July 1
17 and October 1, or as soon thereafter as may be practical,
18 during the period of July 1, 2013 through June 30, 2015,
19 for the administration of the Vehicle Emissions Inspection
20 Law of 2005, to be transferred by the State Comptroller
21 and Treasurer from the Motor Fuel Tax Fund into the
22 Vehicle Inspection Fund;

23 (4.5) beginning on July 1, 2019, the costs of the
24 Environmental Protection Agency for the administration of
25 the Vehicle Emissions Inspection Law of 2005 shall be
26 paid, subject to appropriation, from the Motor Fuel Tax

1 Fund into the Vehicle Inspection Fund; beginning in 2019,
2 no later than December 31 of each year, or as soon
3 thereafter as practical, the State Comptroller shall
4 direct and the State Treasurer shall transfer from the
5 Vehicle Inspection Fund to the Motor Fuel Tax Fund any
6 balance remaining in the Vehicle Inspection Fund in excess
7 of \$2,000,000;

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

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

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

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

21 (A) 37% into the State Construction Account Fund,
22 and

23 (B) 63% into the Road Fund, \$1,250,000 of which
24 shall be reserved each month for the Department of
25 Transportation to be used in accordance with the
26 provisions of Sections 6-901 through 6-906 of the

1 Illinois Highway Code;

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

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

6 (B) 16.74% to the counties of the State having
7 1,000,000 or more inhabitants,

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

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

11 If a township is dissolved under Article 24 of the
12 Township Code, McHenry County shall receive any moneys
13 that would have been distributed to the township under
14 this subparagraph, except that a municipality that assumes
15 the powers and responsibilities of a road district under
16 paragraph (6) of Section 24-35 of the Township Code shall
17 receive any moneys that would have been distributed to the
18 township in a percent equal to the area of the dissolved
19 road district or portion of the dissolved road district
20 over which the municipality assumed the powers and
21 responsibilities compared to the total area of the
22 dissolved township. The moneys received under this
23 subparagraph shall be used in the geographic area of the
24 dissolved township. If a township is reconstituted as
25 provided under Section 24-45 of the Township Code, McHenry
26 County or a municipality shall no longer be distributed

1 moneys under this subparagraph.

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

24 As soon as may be after the first day of each month, the
25 Department of Transportation shall allot to each county its
26 share of the amount apportioned to the several counties of the

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

13 As soon as may be after the first day of each month, the
14 Department of Transportation shall allot to the several
15 counties their share of the amount apportioned for the use of
16 road districts. The allotment shall be apportioned among the
17 several counties in the State in the proportion which the
18 total mileage of township or district roads in the respective
19 counties bears to the total mileage of all township and
20 district roads in the State. Funds allotted to the respective
21 counties for the use of road districts therein shall be
22 allocated to the several road districts in the county in the
23 proportion which the total mileage of such township or
24 district roads in the respective road districts bears to the
25 total mileage of all such township or district roads in the
26 county. After July 1 of any year prior to 2011, no allocation

1 shall be made for any road district unless it levied a tax for
2 road and bridge purposes in an amount which will require the
3 extension of such tax against the taxable property in any such
4 road district at a rate of not less than either .08% of the
5 value thereof, 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, in DuPage
8 County, an amount equal to or greater than \$12,000 per mile of
9 road under the jurisdiction of the road district, whichever is
10 less. Beginning July 1, 2011 and each July 1 thereafter, an
11 allocation shall be made for any road district if it levied a
12 tax for road and bridge purposes. In counties other than
13 DuPage County, if the amount of the tax levy requires the
14 extension of the tax against the taxable property in the road
15 district at a rate that is less than 0.08% of the value
16 thereof, based upon the assessment for the year immediately
17 prior to the year in which the tax was levied and as equalized
18 by the Department of Revenue, then the amount of the
19 allocation for that road district shall be a percentage of the
20 maximum allocation equal to the percentage obtained by
21 dividing the rate extended by the district by 0.08%. In DuPage
22 County, if the amount of the tax levy requires the extension of
23 the tax against the taxable property in the road district at a
24 rate that is less than the lesser of (i) 0.08% of the value of
25 the taxable property in the road district, based upon the
26 assessment for the year immediately prior to the year in which

1 such tax was levied and as equalized by the Department of
2 Revenue, or (ii) a rate that will yield an amount equal to
3 \$12,000 per mile of road under the jurisdiction of the road
4 district, then the amount of the allocation for the road
5 district shall be a percentage of the maximum allocation equal
6 to the percentage obtained by dividing the rate extended by
7 the district by the lesser of (i) 0.08% or (ii) the rate that
8 will yield an amount equal to \$12,000 per mile of road under
9 the jurisdiction of the road district.

10 Prior to 2011, if any road district has levied a special
11 tax for road purposes pursuant to Sections 6-601, 6-602, and
12 6-603 of the Illinois Highway Code, and such tax was levied in
13 an amount which would require extension at a rate of not less
14 than .08% of the value of the taxable property thereof, as
15 equalized or assessed by the Department of Revenue, or, in
16 DuPage County, an amount equal to or greater than \$12,000 per
17 mile of road under the jurisdiction of the road district,
18 whichever is less, such levy shall, however, be deemed a
19 proper compliance with this Section and shall qualify such
20 road district for an allotment under this Section. Beginning
21 in 2011 and thereafter, if any road district has levied a
22 special tax for road purposes under Sections 6-601, 6-602, and
23 6-603 of the Illinois Highway Code, and the tax was levied in
24 an amount that would require extension at a rate of not less
25 than 0.08% of the value of the taxable property of that road
26 district, as equalized or assessed by the Department of

1 Revenue or, in DuPage County, an amount equal to or greater
2 than \$12,000 per mile of road under the jurisdiction of the
3 road district, whichever is less, that levy shall be deemed a
4 proper compliance with this Section and shall qualify such
5 road district for a full, rather than proportionate, allotment
6 under this Section. If the levy for the special tax is less
7 than 0.08% of the value of the taxable property, or, in DuPage
8 County if the levy for the special tax is less than the lesser
9 of (i) 0.08% or (ii) \$12,000 per mile of road under the
10 jurisdiction of the road district, and if the levy for the
11 special tax is more than any other levy for road and bridge
12 purposes, then the levy for the special tax qualifies the road
13 district for a proportionate, rather than full, allotment
14 under this Section. If the levy for the special tax is equal to
15 or less than any other levy for road and bridge purposes, then
16 any allotment under this Section shall be determined by the
17 other levy for road and bridge purposes.

18 Prior to 2011, if a township has transferred to the road
19 and bridge fund money which, when added to the amount of any
20 tax levy of the road district would be the equivalent of a tax
21 levy requiring extension at a rate of at least .08%, or, in
22 DuPage County, an amount equal to or greater than \$12,000 per
23 mile of road under the jurisdiction of the road district,
24 whichever is less, such transfer, together with any such tax
25 levy, shall be deemed a proper compliance with this Section
26 and shall qualify the road district for an allotment under

1 this Section.

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

22 As used in this Section, the term "road district" means
23 any road district, including a county unit road district,
24 provided for by the Illinois Highway Code; and the term
25 "township or district road" means any road in the township and
26 district road system as defined in the Illinois Highway Code.

1 For the purposes of this Section, "township or district road"
2 also includes such roads as are maintained by park districts,
3 forest preserve districts and conservation districts. The
4 Department of Transportation shall determine the mileage of
5 all township and district roads for the purposes of making
6 allotments and allocations of motor fuel tax funds for use in
7 road districts.

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

14 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;
15 101-493, eff. 8-23-19; 102-16, eff. 6-17-21; 102-558, eff.
16 8-20-21.)

17 Section 99. Effective date. This Act takes effect upon
18 becoming law.