



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB5495

Introduced 1/31/2022, by Rep. Tom Weber

SYNOPSIS AS INTRODUCED:

35 ILCS 505/2e new

Amends the Motor Fuel Tax Law. Provides that the proceeds from taxes imposed on the sale of motor fuel sold on an Illinois waterway shall be remitted back to the local waterway agency where the sale of the motor fuel took place or to the Department of Natural Resources and must be utilized by the local waterway agency or the Department of Natural Resources for waterway purposes. Effective immediately.

LRB102 25257 HLH 34530 b

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 adding
5 Section 2e as follows:

6 (35 ILCS 505/2e new)

7 Sec. 2e. Waterway motor fuel tax allowable use.

8 (a) As used in this Section, "waterway purposes" means the
9 maintenance, repair, construction, and upkeep costs related to
10 an Illinois waterway.

11 (b) Notwithstanding any other provision of law, the moneys
12 received by the Department under this Law on taxes imposed on
13 the sale of motor fuel sold on an Illinois waterway shall be
14 remitted back to the local waterway agency where the sale of
15 the motor fuel took place or to the Department of Natural
16 Resources. All of the taxes collected on these sales of motor
17 fuel on an Illinois waterway must be utilized by the local
18 waterway agency or the Department of Natural Resources for
19 waterway purposes.

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