



Rep. Elaine Nekritz

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1 AMENDMENT TO HOUSE BILL 242

2 AMENDMENT NO. _____. Amend House Bill 242 by replacing
3 everything after the enacting clause with the following:

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

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

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

23 (c) \$2,250,000 shall be transferred each month to the Grade
24 Crossing Protection Fund to be used as follows: not less than

1 \$6,000,000 each fiscal year shall be used for the construction
2 or reconstruction of rail highway grade separation structures;
3 \$2,250,000 in fiscal year 2004 and each fiscal year thereafter
4 shall be transferred to the Transportation Regulatory Fund and
5 shall be accounted for as part of the rail carrier portion of
6 such funds and shall be used to pay the cost of administration
7 of the Illinois Commerce Commission's railroad safety program
8 in connection with its duties under subsection (3) of Section
9 18c-7401 of the Illinois Vehicle Code, with the remainder to be
10 used by the Department of Transportation upon order of the
11 Illinois Commerce Commission, to pay that part of the cost
12 apportioned by such Commission to the State to cover the
13 interest of the public in the use of highways, roads, streets,
14 or pedestrian walkways in the county highway system, township
15 and district road system, or municipal street system as defined
16 in the Illinois Highway Code, as the same may from time to time
17 be amended, for separation of grades, for installation,
18 construction or reconstruction of crossing protection or
19 reconstruction, alteration, relocation including construction
20 or improvement of any existing highway necessary for access to
21 property or improvement of any grade crossing including the
22 necessary highway approaches thereto of any railroad across the
23 highway or public road, or for the installation, construction,
24 reconstruction, or maintenance of a pedestrian walkway over or
25 under a railroad right-of-way, as provided for in and in
26 accordance with Section 18c-7401 of the Illinois Vehicle Code.
27 The Commission shall not order more than \$2,000,000 per year in
28 Grade Crossing Protection Fund moneys for pedestrian walkways.
29 In entering orders for projects for which payments from the
30 Grade Crossing Protection Fund will be made, the Commission
31 shall account for expenditures authorized by the orders on a
32 cash rather than an accrual basis. For purposes of this
33 requirement an "accrual basis" assumes that the total cost of
34 the project is expended in the fiscal year in which the order

1 is entered, while a "cash basis" allocates the cost of the
2 project among fiscal years as expenditures are actually made.
3 To meet the requirements of this subsection, the Illinois
4 Commerce Commission shall develop annual and 5-year project
5 plans of rail crossing capital improvements that will be paid
6 for with moneys from the Grade Crossing Protection Fund. The
7 annual project plan shall identify projects for the succeeding
8 fiscal year and the 5-year project plan shall identify projects
9 for the 5 directly succeeding fiscal years. The Commission
10 shall submit the annual and 5-year project plans for this Fund
11 to the Governor, the President of the Senate, the Senate
12 Minority Leader, the Speaker of the House of Representatives,
13 and the Minority Leader of the House of Representatives on the
14 first Wednesday in April of each year;

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

18 (1) the costs of the Department of Revenue in
19 administering this Act;

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

24 (3) refunds provided for in Section 13 of this Act and
25 under the terms of the International Fuel Tax Agreement
26 referenced in Section 14a;

27 (4) from October 1, 1985 until June 30, 1994, the
28 administration of the Vehicle Emissions Inspection Law,
29 which amount shall be certified monthly by the
30 Environmental Protection Agency to the State Comptroller
31 and shall promptly be transferred by the State Comptroller
32 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
33 Inspection Fund, and for the period July 1, 1994 through
34 June 30, 2000, one-twelfth of \$25,000,000 each month, for

1 the period July 1, 2000 through June 30, 2003, one-twelfth
2 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
3 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
4 July 1 and October 1, or as soon thereafter as may be
5 practical, during the period July 1, 2004 through June 30,
6 2006, for the administration of the Vehicle Emissions
7 Inspection Law of 1995, to be transferred by the State
8 Comptroller and Treasurer from the Motor Fuel Tax Fund into
9 the Vehicle Inspection Fund;

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

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

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

21 (1) Until January 1, 2000, 58.4%, and beginning January
22 1, 2000, 45.6% shall be deposited as follows:

23 (A) 37% into the State Construction Account Fund,
24 and

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

30 (2) Until January 1, 2000, 41.6%, and beginning January
31 1, 2000, 54.4% shall be transferred to the Department of
32 Transportation to be distributed as follows:

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

34 (B) 16.74% to the counties of the State having

1 1,000,000 or more inhabitants,

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

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

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

27 As soon as may be after the first day of each month the
28 Department of Transportation shall allot to each county its
29 share of the amount apportioned to the several counties of the
30 State as herein provided. Each allotment to the several
31 counties having less than 1,000,000 inhabitants shall be in
32 proportion to the amount of motor vehicle license fees received
33 from the residents of such counties, respectively, during the
34 preceding calendar year. The Secretary of State shall, on or

1 before April 15 of each year, transmit to the Department of
2 Transportation a full and complete report showing the amount of
3 motor vehicle license fees received from the residents of each
4 county, respectively, during the preceding calendar year. The
5 Department of Transportation shall, each month, use for
6 allotment purposes the last such report received from the
7 Secretary of State.

8 As soon as may be after the first day of each month, the
9 Department of Transportation shall allot to the several
10 counties their share of the amount apportioned for the use of
11 road districts. The allotment shall be apportioned among the
12 several counties in the State in the proportion which the total
13 mileage of township or district roads in the respective
14 counties bears to the total mileage of all township and
15 district roads in the State. Funds allotted to the respective
16 counties for the use of road districts therein shall be
17 allocated to the several road districts in the county in the
18 proportion which the total mileage of such township or district
19 roads in the respective road districts bears to the total
20 mileage of all such township or district roads in the county.
21 After July 1 of any year, no allocation shall be made for any
22 road district other than a township road district unless it
23 levied a tax for road and bridge purposes in an amount which
24 will require the extension of such tax against the taxable
25 property in any such road district at a rate of not less than
26 either .08% of the value thereof, based upon the assessment for
27 the year immediately prior to the year in which such tax was
28 levied and as equalized by the Department of Revenue or, in
29 DuPage County, an amount equal to or greater than \$12,000 per
30 mile of road under the jurisdiction of the road district,
31 whichever is less. In addition, beginning July 1, 2006 and each
32 July 1 thereafter, an allocation shall be made for any township
33 road district if it levied a tax for road and bridge purposes.
34 The township road district shall receive a full allotment if

1 the amount of the tax levy requires the extension of a tax
2 against the taxable property in the township road district at a
3 rate that is equal to or greater than 0.08% of the value
4 thereof, based upon the assessment for the year immediately
5 prior to the year in which the tax was levied and as equalized
6 by the Department of Revenue. If the amount of the tax levy,
7 however, requires the extension of the tax against the taxable
8 property in the township road district at a rate that is less
9 than 0.08% of the value thereof, based upon the assessment for
10 the year immediately prior to the year in which the tax was
11 levied and as equalized by the Department of Revenue, then the
12 amount of the allocation for the township road district shall
13 be a percentage of the maximum allocation equal to the
14 percentage obtained by dividing the rate extended by the
15 township road district by 0.08%. In DuPage County, however, no
16 allocation shall be made for any township road district unless
17 it levied a tax for road and bridge purposes in an amount that
18 will require the extension of that tax against the taxable
19 property in any such township road district (i) at a rate of
20 not less than either 0.08% of the value thereof, based upon the
21 assessment for the year immediately prior to the year in which
22 such tax was levied and as equalized by the Department of
23 Revenue, or (ii) an amount equal to or greater than \$12,000 per
24 mile of road under the jurisdiction of the township road
25 district, whichever is less.

26 If any road district other than a township road district
27 has levied a special tax for road purposes pursuant to Sections
28 6-601, 6-602 and 6-603 of the Illinois Highway Code, and such
29 tax was levied in an amount which would require extension at a
30 rate of not less than .08% of the value of the taxable property
31 thereof, as equalized or assessed by the Department of Revenue,
32 or, in DuPage County, an amount equal to or greater than
33 \$12,000 per mile of road under the jurisdiction of the road
34 district, whichever is less, such levy shall, however, be

1 deemed a proper compliance with this Section and shall qualify
2 such road district for an allotment under this Section. In
3 addition, beginning in 2006 and thereafter, if any township
4 road district has levied a special tax for road purposes under
5 Sections 6-601, 6-602, and 6-603 of the Illinois Highway Code,
6 and the tax was levied in an amount that would require
7 extension at a rate of not less than 0.08% of the value of the
8 taxable property thereof, as equalized or assessed by the
9 Department of Revenue or, in DuPage County, an amount equal to
10 or greater than \$12,000 per mile of road under the jurisdiction
11 of the township road district, whichever is less, that levy
12 shall be deemed a proper compliance with this Section and shall
13 qualify such township road district for a full, rather than
14 proportionate, allotment under this Section. Except in DuPage
15 County, if the levy for the special tax is less than 0.08% of
16 the value of the taxable property and if the levy for the
17 special tax is more than any other levy for road and bridge
18 purposes, then the levy for the special tax qualifies the
19 township road district for a proportionate, rather than full,
20 allotment under this Section. If the levy for the special tax
21 is equal to or less than any other levy for road and bridge
22 purposes, then any allotment under this Section shall be
23 determined by the other levy for road and bridge purposes.

24 Prior to 2006, if ~~if~~ a township has transferred to the road
25 and bridge fund money which, when added to the amount of any
26 tax levy of the road district would be the equivalent of a tax
27 levy requiring extension at a rate of at least .08%, or, in
28 DuPage County, an amount equal to or greater than \$12,000 per
29 mile of road under the jurisdiction of the road district,
30 whichever is less, such transfer, together with any such tax
31 levy, shall be deemed a proper compliance with this Section and
32 shall qualify the road district for an allotment under this
33 Section. Beginning in 2006 and thereafter, if a township has
34 transferred to the road and bridge fund money which, when added

1 to the amount of any tax levy of the township road district
2 would be the equivalent of a tax levy requiring extension at a
3 rate of at least 0.08% or, in DuPage County, an amount equal to
4 or greater than \$12,000 per mile of road under the jurisdiction
5 of the township road district, whichever is less, then the
6 transfer, together with any such tax levy, shall be deemed a
7 proper compliance with this Section and shall qualify the road
8 district for a full, rather than proportionate, allotment under
9 this Section.

10 In counties in which a property tax extension limitation is
11 imposed under the Property Tax Extension Limitation Law, road
12 districts may retain their entitlement to a motor fuel tax
13 allotment or, beginning in 2006, their entitlement to a full
14 allotment if, at the time the property tax extension limitation
15 was imposed, the road district was levying a road and bridge
16 tax at a rate sufficient to entitle it to a motor fuel tax
17 allotment and continues to levy the maximum allowable amount
18 after the imposition of the property tax extension limitation.
19 Any road district may in all circumstances retain its
20 entitlement to a motor fuel tax allotment or, beginning in
21 2006, its entitlement to a full allotment if it levied a road
22 and bridge tax in an amount that will require the extension of
23 the tax against the taxable property in the road district at a
24 rate of not less than 0.08% of the assessed value of the
25 property, based upon the assessment for the year immediately
26 preceding the year in which the tax was levied and as equalized
27 by the Department of Revenue or, in DuPage County, an amount
28 equal to or greater than \$12,000 per mile of road under the
29 jurisdiction of the road district, whichever is less.

30 ~~As used in this Section the term "road district" means any~~
31 ~~road district, including a county unit road district, provided~~
32 ~~for by the Illinois Highway Code; and the term "township or~~
33 ~~district road" means any road in the township and district road~~
34 ~~system as defined in the Illinois Highway Code. For the~~

1 purposes of this Section, "road district" means ~~also includes~~
2 township road districts, road districts, including county unit
3 road districts, provided for by the Illinois Highway Code, park
4 districts, forest preserve districts and conservation
5 districts organized under Illinois law and "township or
6 district road" ~~also~~ includes any road in the township and
7 district road system, as defined in the Illinois Highway Code,
8 and such roads as are maintained by park districts, forest
9 preserve districts and conservation districts. The Department
10 of Transportation shall determine the mileage of all township
11 and district roads for the purposes of making allotments and
12 allocations of motor fuel tax funds for use in road districts.

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

19 (Source: P.A. 92-16, eff. 6-28-01; 92-30, eff. 7-1-01; 93-32,
20 eff. 6-20-03; 93-839, eff. 7-30-04.)".

21 Section 99. Effective date. This Act takes effect July 1,
22 2006.".