



Rep. William B. Black

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09400HB3063ham001

LRB094 08023 BDD 43317 a

1 AMENDMENT TO HOUSE BILL 3063

2 AMENDMENT NO. _____. Amend House Bill 3063 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 2 as follows:

6 (35 ILCS 505/2) (from Ch. 120, par. 418)

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

10 (a) Prior to August 1, 1989, the tax is imposed at the rate
11 of 13 cents per gallon on all motor fuel used in motor vehicles
12 operating on the public highways and recreational type
13 watercraft operating upon the waters of this State. Beginning
14 on August 1, 1989 and until January 1, 1990, the rate of the
15 tax imposed in this paragraph shall be 16 cents per gallon.
16 Beginning January 1, 1990 and through June 30, 2005, the rate
17 of tax imposed in this paragraph shall be 19 cents per gallon.
18 Beginning July 1, 2005 and through October 31, 2005, the rate
19 of tax imposed in this paragraph is 9 cents per gallon.
20 Beginning November 1, 2005, the rate of tax imposed in this
21 paragraph is 19 cents per gallon.

22 (b) The tax on the privilege of operating motor vehicles
23 which use diesel fuel shall be the rate according to paragraph
24 (a) plus an additional 2 1/2 cents per gallon. "Diesel fuel" is

1 defined as any product intended for use or offered for sale as
2 a fuel for engines in which the fuel is injected into the
3 combustion chamber and ignited by pressure without electric
4 spark.

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

14 Retailers and resellers who are subject to this additional
15 tax shall be required to inventory such motor fuel and pay this
16 additional tax in a manner prescribed by the Department of
17 Revenue.

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

21 (d) Except as provided in Section 2a, the collection of a
22 tax based on gallonage of gasoline used for the propulsion of
23 any aircraft is prohibited on and after October 1, 1979.

24 (e) The collection of a tax, based on gallonage of all
25 products commonly or commercially known or sold as 1-K
26 kerosene, regardless of its classification or uses, is
27 prohibited (i) on and after July 1, 1992 until December 31,
28 1999, except when the 1-K kerosene is either: (1) delivered
29 into bulk storage facilities of a bulk user, or (2) delivered
30 directly into the fuel supply tanks of motor vehicles and (ii)
31 on and after January 1, 2000. Beginning on January 1, 2000, the
32 collection of a tax, based on gallonage of all products
33 commonly or commercially known or sold as 1-K kerosene,
34 regardless of its classification or uses, is prohibited except

1 when the 1-K kerosene is delivered directly into a storage tank
2 that is located at a facility that has withdrawal facilities
3 that are readily accessible to and are capable of dispensing
4 1-K kerosene into the fuel supply tanks of motor vehicles.

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. 93-17, eff. 6-11-03.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law."