



Sen. M. Maggie Crotty

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1 AMENDMENT TO SENATE BILL 831

2 AMENDMENT NO. _____. Amend Senate Bill 831 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Counties Code is amended by changing
5 Section 5-1035.1 as follows:

6 (55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

7 Sec. 5-1035.1. County Motor Fuel Tax Law.

8 (a) The county board of the counties of DuPage, Kane and
9 McHenry may, by an ordinance or resolution adopted by an
10 affirmative vote of a majority of the members elected or
11 appointed to the county board, impose a tax upon all persons
12 engaged in the county in the business of selling motor fuel, as
13 now or hereafter defined in the Motor Fuel Tax Law, at retail
14 for the operation of motor vehicles upon public highways or for
15 the operation of recreational watercraft upon waterways. Kane
16 County may exempt diesel fuel from the tax imposed pursuant to

1 this Section. The tax may be imposed, in half-cent increments,
2 at a rate not exceeding 4 cents per gallon of motor fuel sold
3 at retail within the county for the purpose of use or
4 consumption and not for the purpose of resale.

5 (b) The county boards of the counties of Will, Kendall,
6 Boone, Lake, DeKalb, and Grundy may impose a tax upon all
7 persons engaged in the county in the business of selling motor
8 fuel, as defined in subsection (a), at retail for the operation
9 of motor vehicles upon public highways or for the operation of
10 recreational watercraft upon waterways. A county imposing the
11 tax under this subsection (b) may exempt diesel fuel from the
12 tax. The tax may be imposed, in half-cent increments, at a rate
13 not exceeding 4 cents per gallon of motor fuel sold at retail
14 within the county for the purpose of use or consumption and not
15 for the purpose of resale.

16 The tax under this subsection (b) may not be imposed until
17 the question of imposing the tax has been submitted to the
18 electors of the county at a regular election and approved by a
19 majority of the electors voting on the question. The county
20 board must certify the question to the proper election
21 authority, which must submit the question at an election in
22 accordance with the Election Code.

23 The election authority must submit the question in
24 substantially the following form:

25 Shall the county board of (name of county) be
26 authorized to impose a tax upon all persons engaged in the

1 county in the business of selling motor fuel at retail for
2 the operation of motor vehicles upon public highways or for
3 the operation of recreational watercraft upon waterways at
4 a rate of (number of cents) cents per gallon of motor fuel
5 sold?

6 The election authority must record the votes as "Yes" or "No".

7 If a majority of the electors voting on the question vote
8 in the affirmative, then the county may, thereafter, impose the
9 tax by an ordinance or resolution adopted by an affirmative
10 vote of a majority of the members elected or appointed to the
11 county board.

12 (c) The proceeds from the tax imposed under this Section
13 shall be used by the county solely for the purpose of
14 operating, constructing, and improving public highways and
15 waterways, and acquiring real property and rights-of-way
16 ~~right of ways~~ for public highways and waterways within the
17 county imposing the tax.

18 (d) A tax imposed pursuant to this Section, and all civil
19 penalties that may be assessed as an incident thereof, shall be
20 administered, collected and enforced by the Illinois
21 Department of Revenue in the same manner as the tax imposed
22 under the Retailers' Occupation Tax Act, as now or hereafter
23 amended, insofar as may be practicable; except that in the
24 event of a conflict with the provisions of this Section, this
25 Section shall control. The Department of Revenue shall have
26 full power: to administer and enforce this Section; to collect

1 all taxes and penalties due hereunder; to dispose of taxes and
2 penalties so collected in the manner hereinafter provided; and
3 to determine all rights to credit memoranda arising on account
4 of the erroneous payment of tax or penalty hereunder.

5 Whenever the Department determines that a refund shall be
6 made under this Section to a claimant instead of issuing a
7 credit memorandum, the Department shall notify the State
8 Comptroller, who shall cause the order to be drawn for the
9 amount specified, and to the person named, in the notification
10 from the Department. The refund shall be paid by the State
11 Treasurer out of the County Option Motor Fuel Tax Fund.

12 The Department shall forthwith pay over to the State
13 Treasurer, ex-officio, as trustee, all taxes and penalties
14 collected hereunder, which shall be deposited into the County
15 Option Motor Fuel Tax Fund, a special fund in the State
16 Treasury which is hereby created. On or before the 25th day of
17 each calendar month, the Department shall prepare and certify
18 to the State Comptroller the disbursement of stated sums of
19 money to named counties for which taxpayers have paid taxes or
20 penalties hereunder to the Department during the second
21 preceding calendar month. The amount to be paid to each county
22 shall be the amount (not including credit memoranda) collected
23 hereunder from retailers within the county during the second
24 preceding calendar month by the Department, but not including
25 an amount equal to the amount of refunds made during the second
26 preceding calendar month by the Department on behalf of the

1 county; less the amount expended during the second preceding
2 month by the Department pursuant to appropriation from the
3 County Option Motor Fuel Tax Fund for the administration and
4 enforcement of this Section, which appropriation shall not
5 exceed \$200,000 for fiscal year 1990 and, for each year
6 thereafter, shall not exceed 2% of the amount deposited into
7 the County Option Motor Fuel Tax Fund during the preceding
8 fiscal year.

9 (e) Nothing in this Section shall be construed to authorize
10 a county to impose a tax upon the privilege of engaging in any
11 business which under the Constitution of the United States may
12 not be made the subject of taxation by this State.

13 (f) An ordinance or resolution imposing a tax hereunder or
14 effecting a change in the rate thereof shall be effective on
15 the first day of the second calendar month next following the
16 month in which the ordinance or resolution is adopted and a
17 certified copy thereof is filed with the Department of Revenue,
18 whereupon the Department of Revenue shall proceed to administer
19 and enforce this Section on behalf of the county as of the
20 effective date of the ordinance or resolution. Upon a change in
21 rate of a tax levied hereunder, or upon the discontinuance of
22 the tax, the county board of the county shall, on or not later
23 than 5 days after the effective date of the ordinance or
24 resolution discontinuing the tax or effecting a change in rate,
25 transmit to the Department of Revenue a certified copy of the
26 ordinance or resolution effecting the change or

1 discontinuance.

2 (g) This Section shall be known and may be cited as the
3 County Motor Fuel Tax Law.

4 (Source: P.A. 86-1028; 87-289.)".