



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

SB3236

Introduced 2/1/2012, by Sen. Martin A. Sandoval

SYNOPSIS AS INTRODUCED:

30 ILCS 105/8.3	from Ch. 127, par. 144.3
35 ILCS 505/1.30 new	
35 ILCS 505/1.31 new	
35 ILCS 505/2	from Ch. 120, par. 418
35 ILCS 505/8	from Ch. 120, par. 424

Amends the Motor Fuel Tax Law. Provides that the rate of tax imposed on sales of motor fuel and diesel fuel within the metropolitan region shall be increased or decreased on January 1 of each calendar year beginning in 2013 by an amount equal to the percentage change (if any) in the consumer price index during the previous calendar year. Provides that the metropolitan region means all territory included within the territory of the Regional Transportation Authority. Provides that, beginning on February 1, 2013, each month the State Comptroller and the State Treasurer shall transfer from the Road Fund to the Public Transportation Fund an amount equal to the difference between the amount collected in the previous month from within the metropolitan region and the amount that would have been collected from within the metropolitan region if the tax had been imposed at the rate in effect for areas outside of the metropolitan region. Amends the State Finance Act to make conforming changes. Effective immediately.

LRB097 17521 HLH 62725 b

FISCAL NOTE ACT
MAY APPLY

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 State Finance Act is amended by changing
5 Section 8.3 as follows:

6 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

7 Sec. 8.3. Money in the Road Fund shall, if and when the
8 State of Illinois incurs any bonded indebtedness for the
9 construction of permanent highways, be set aside and used for
10 the purpose of paying and discharging annually the principal
11 and interest on that bonded indebtedness then due and payable,
12 and for no other purpose. The surplus, if any, in the Road Fund
13 after the payment of principal and interest on that bonded
14 indebtedness then annually due shall be used as follows:

15 first -- to pay the cost of administration of Chapters
16 2 through 10 of the Illinois Vehicle Code, except the cost
17 of administration of Articles I and II of Chapter 3 of that
18 Code; and

19 secondly -- for expenses of the Department of
20 Transportation for construction, reconstruction,
21 improvement, repair, maintenance, operation, and
22 administration of highways in accordance with the
23 provisions of laws relating thereto, or for any purpose

1 related or incident to and connected therewith, including
2 the separation of grades of those highways with railroads
3 and with highways and including the payment of awards made
4 by the Illinois Workers' Compensation Commission under the
5 terms of the Workers' Compensation Act or Workers'
6 Occupational Diseases Act for injury or death of an
7 employee of the Division of Highways in the Department of
8 Transportation; or for the acquisition of land and the
9 erection of buildings for highway purposes, including the
10 acquisition of highway right-of-way or for investigations
11 to determine the reasonably anticipated future highway
12 needs; or for making of surveys, plans, specifications and
13 estimates for and in the construction and maintenance of
14 flight strips and of highways necessary to provide access
15 to military and naval reservations, to defense industries
16 and defense-industry sites, and to the sources of raw
17 materials and for replacing existing highways and highway
18 connections shut off from general public use at military
19 and naval reservations and defense-industry sites, or for
20 the purchase of right-of-way, except that the State shall
21 be reimbursed in full for any expense incurred in building
22 the flight strips; or for the operating and maintaining of
23 highway garages; or for patrolling and policing the public
24 highways and conserving the peace; or for the operating
25 expenses of the Department relating to the administration
26 of public transportation programs; or, during fiscal year

1 2012 only, for the purposes of a grant not to exceed
2 \$8,500,000 to the Regional Transportation Authority on
3 behalf of PACE for the purpose of ADA/Para-transit
4 expenses; or for any of those purposes or any other purpose
5 that may be provided by law.

6 Appropriations for any of those purposes are payable from
7 the Road Fund. Appropriations may also be made from the Road
8 Fund for the administrative expenses of any State agency that
9 are related to motor vehicles or arise from the use of motor
10 vehicles.

11 Beginning with fiscal year 1980 and thereafter, no Road
12 Fund monies shall be appropriated to the following Departments
13 or agencies of State government for administration, grants, or
14 operations; but this limitation is not a restriction upon
15 appropriating for those purposes any Road Fund monies that are
16 eligible for federal reimbursement;

17 1. Department of Public Health;

18 2. Department of Transportation, only with respect to
19 subsidies for one-half fare Student Transportation and
20 Reduced Fare for Elderly, except during fiscal year 2012
21 only when no more than \$40,000,000 may be expended;

22 3. Department of Central Management Services, except
23 for expenditures incurred for group insurance premiums of
24 appropriate personnel;

25 4. Judicial Systems and Agencies.

26 Beginning with fiscal year 1981 and thereafter, no Road

1 Fund monies shall be appropriated to the following Departments
2 or agencies of State government for administration, grants, or
3 operations; but this limitation is not a restriction upon
4 appropriating for those purposes any Road Fund monies that are
5 eligible for federal reimbursement:

6 1. Department of State Police, except for expenditures
7 with respect to the Division of Operations;

8 2. Department of Transportation, only with respect to
9 Intercity Rail Subsidies, except during fiscal year 2012
10 only when no more than \$40,000,000 may be expended, and
11 Rail Freight Services.

12 Beginning with fiscal year 1982 and thereafter, no Road
13 Fund monies shall be appropriated to the following Departments
14 or agencies of State government for administration, grants, or
15 operations; but this limitation is not a restriction upon
16 appropriating for those purposes any Road Fund monies that are
17 eligible for federal reimbursement: Department of Central
18 Management Services, except for awards made by the Illinois
19 Workers' Compensation Commission under the terms of the
20 Workers' Compensation Act or Workers' Occupational Diseases
21 Act for injury or death of an employee of the Division of
22 Highways in the Department of Transportation.

23 Beginning with fiscal year 1984 and thereafter, no Road
24 Fund monies shall be appropriated to the following Departments
25 or agencies of State government for administration, grants, or
26 operations; but this limitation is not a restriction upon

1 appropriating for those purposes any Road Fund monies that are
2 eligible for federal reimbursement:

- 3 1. Department of State Police, except not more than 40%
4 of the funds appropriated for the Division of Operations;
- 5 2. State Officers.

6 Beginning with fiscal year 1984 and thereafter, no Road
7 Fund monies shall be appropriated to any Department or agency
8 of State government for administration, grants, or operations
9 except as provided hereafter; but this limitation is not a
10 restriction upon appropriating for those purposes any Road Fund
11 monies that are eligible for federal reimbursement. It shall
12 not be lawful to circumvent the above appropriation limitations
13 by governmental reorganization or other methods.
14 Appropriations shall be made from the Road Fund only in
15 accordance with the provisions of this Section.

16 Money in the Road Fund shall, if and when the State of
17 Illinois incurs any bonded indebtedness for the construction of
18 permanent highways, be set aside and used for the purpose of
19 paying and discharging during each fiscal year the principal
20 and interest on that bonded indebtedness as it becomes due and
21 payable as provided in the Transportation Bond Act, and for no
22 other purpose. The surplus, if any, in the Road Fund after the
23 payment of principal and interest on that bonded indebtedness
24 then annually due shall be used as follows:

- 25 first -- to pay the cost of administration of Chapters
26 2 through 10 of the Illinois Vehicle Code; and

1 secondly -- no Road Fund monies derived from fees,
2 excises, or license taxes relating to registration,
3 operation and use of vehicles on public highways or to
4 fuels used for the propulsion of those vehicles, shall be
5 appropriated or expended other than for costs of
6 administering the laws imposing those fees, excises, and
7 license taxes, statutory refunds and adjustments allowed
8 thereunder, administrative costs of the Department of
9 Transportation, including, but not limited to, the
10 operating expenses of the Department relating to the
11 administration of public transportation programs, payment
12 of debts and liabilities incurred in construction and
13 reconstruction of public highways and bridges, acquisition
14 of rights-of-way for and the cost of construction,
15 reconstruction, maintenance, repair, and operation of
16 public highways and bridges under the direction and
17 supervision of the State, political subdivision, or
18 municipality collecting those monies, or during fiscal
19 year 2012 only for the purposes of a grant not to exceed
20 \$8,500,000 to the Regional Transportation Authority on
21 behalf of PACE for the purpose of ADA/Para-transit
22 expenses, and the costs for patrolling and policing the
23 public highways (by State, political subdivision, or
24 municipality collecting that money) for enforcement of
25 traffic laws. The separation of grades of such highways
26 with railroads and costs associated with protection of

1 at-grade highway and railroad crossing shall also be
2 permissible.

3 Appropriations for any of such purposes are payable from
4 the Road Fund or the Grade Crossing Protection Fund as provided
5 in Section 8 of the Motor Fuel Tax Law.

6 Except as provided in this paragraph, beginning with fiscal
7 year 1991 and thereafter, no Road Fund monies shall be
8 appropriated to the Department of State Police for the purposes
9 of this Section in excess of its total fiscal year 1990 Road
10 Fund appropriations for those purposes unless otherwise
11 provided in Section 5g of this Act. For fiscal years 2003,
12 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
13 appropriated to the Department of State Police for the purposes
14 of this Section in excess of \$97,310,000. For fiscal year 2008
15 only, no Road Fund monies shall be appropriated to the
16 Department of State Police for the purposes of this Section in
17 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
18 monies shall be appropriated to the Department of State Police
19 for the purposes of this Section in excess of \$114,700,000.
20 Beginning in fiscal year 2010, no road fund moneys shall be
21 appropriated to the Department of State Police. It shall not be
22 lawful to circumvent this limitation on appropriations by
23 governmental reorganization or other methods unless otherwise
24 provided in Section 5g of this Act.

25 In fiscal year 1994, no Road Fund monies shall be
26 appropriated to the Secretary of State for the purposes of this

1 Section in excess of the total fiscal year 1991 Road Fund
2 appropriations to the Secretary of State for those purposes,
3 plus \$9,800,000. It shall not be lawful to circumvent this
4 limitation on appropriations by governmental reorganization or
5 other method.

6 Beginning with fiscal year 1995 and thereafter, no Road
7 Fund monies shall be appropriated to the Secretary of State for
8 the purposes of this Section in excess of the total fiscal year
9 1994 Road Fund appropriations to the Secretary of State for
10 those purposes. It shall not be lawful to circumvent this
11 limitation on appropriations by governmental reorganization or
12 other methods.

13 Beginning with fiscal year 2000, total Road Fund
14 appropriations to the Secretary of State for the purposes of
15 this Section shall not exceed the amounts specified for the
16 following fiscal years:

17	Fiscal Year 2000	\$80,500,000;
18	Fiscal Year 2001	\$80,500,000;
19	Fiscal Year 2002	\$80,500,000;
20	Fiscal Year 2003	\$130,500,000;
21	Fiscal Year 2004	\$130,500,000;
22	Fiscal Year 2005	\$130,500,000;
23	Fiscal Year 2006	\$130,500,000;
24	Fiscal Year 2007	\$130,500,000;
25	Fiscal Year 2008	\$130,500,000;
26	Fiscal Year 2009	\$130,500,000.

1 For fiscal year 2010, no road fund moneys shall be
2 appropriated to the Secretary of State.

3 Beginning in fiscal year 2011, moneys in the Road Fund
4 shall be appropriated to the Secretary of State for the
5 exclusive purpose of paying refunds due to overpayment of fees
6 related to Chapter 3 of the Illinois Vehicle Code unless
7 otherwise provided for by law.

8 It shall not be lawful to circumvent this limitation on
9 appropriations by governmental reorganization or other
10 methods.

11 No new program may be initiated in fiscal year 1991 and
12 thereafter that is not consistent with the limitations imposed
13 by this Section for fiscal year 1984 and thereafter, insofar as
14 appropriation of Road Fund monies is concerned.

15 Nothing in this Section prohibits transfers from the Road
16 Fund to the State Construction Account Fund under Section 5e of
17 this Act; nor to the General Revenue Fund, as authorized by
18 this amendatory Act of the 93rd General Assembly.

19 Nothing in this Section prohibits transfers from the Road
20 Fund to the Public Transportation Fund, as authorized under
21 Section 8 of the Motor Fuel Tax Law.

22 The additional amounts authorized for expenditure in this
23 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
24 shall be repaid to the Road Fund from the General Revenue Fund
25 in the next succeeding fiscal year that the General Revenue
26 Fund has a positive budgetary balance, as determined by

1 generally accepted accounting principles applicable to
2 government.

3 The additional amounts authorized for expenditure by the
4 Secretary of State and the Department of State Police in this
5 Section by this amendatory Act of the 94th General Assembly
6 shall be repaid to the Road Fund from the General Revenue Fund
7 in the next succeeding fiscal year that the General Revenue
8 Fund has a positive budgetary balance, as determined by
9 generally accepted accounting principles applicable to
10 government.

11 (Source: P.A. 96-34, eff. 7-13-09; 96-959, eff. 7-1-10; 97-72,
12 eff. 7-1-11.)

13 Section 10. The Motor Fuel Tax Law is amended by changing
14 Sections 2 and 8 and by adding Sections 1.30 and 1.31 as
15 follows:

16 (35 ILCS 505/1.30 new)

17 Sec. 1.30. Consumer Price Index. "Consumer Price Index"
18 means the index published by the Bureau of Labor Statistics of
19 the United States Department of Labor, or any successor agency,
20 that measures the average change in prices of goods and
21 services purchased by all urban consumers (United States city
22 average, all items).

23 (35 ILCS 505/1.31 new)

1 Sec. 1.31. Metropolitan region. "Metropolitan region" has
2 the meaning ascribed to that term in the Regional
3 Transportation Authority Act.

4 (35 ILCS 505/2) (from Ch. 120, par. 418)

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

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

16 (b) The tax on the privilege of operating motor vehicles
17 which use diesel fuel shall be the rate according to paragraph
18 (a) plus an additional 2 1/2 cents per gallon. "Diesel fuel" is
19 defined as any product intended for use or offered for sale as
20 a fuel for engines in which the fuel is injected into the
21 combustion chamber and ignited by pressure without electric
22 spark.

23 (c) A tax is imposed upon the privilege of engaging in the
24 business of selling motor fuel as a retailer or reseller on all
25 motor fuel used in motor vehicles operating on the public

1 highways and recreational type watercraft operating upon the
2 waters of this State: (1) at the rate of 3 cents per gallon on
3 motor fuel owned or possessed by such retailer or reseller at
4 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
5 gallon on motor fuel owned or possessed by such retailer or
6 reseller at 12:01 A.M. on January 1, 1990.

7 Retailers and resellers who are subject to this additional
8 tax shall be required to inventory such motor fuel and pay this
9 additional tax in a manner prescribed by the Department of
10 Revenue.

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

14 (c-5) The taxes imposed under this Section on sales of
15 motor fuel and diesel fuel within the metropolitan region shall
16 be increased or decreased on January 1 of each calendar year
17 beginning in 2013 by an amount equal to the percentage change
18 (if any) in the consumer price index in the previous calendar
19 year.

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

23 (e) The collection of a tax, based on gallonage of all
24 products commonly or commercially known or sold as 1-K
25 kerosene, regardless of its classification or uses, is
26 prohibited (i) on and after July 1, 1992 until December 31,

1 1999, except when the 1-K kerosene is either: (1) delivered
2 into bulk storage facilities of a bulk user, or (2) delivered
3 directly into the fuel supply tanks of motor vehicles and (ii)
4 on and after January 1, 2000. Beginning on January 1, 2000, the
5 collection of a tax, based on gallonage of all products
6 commonly or commercially known or sold as 1-K kerosene,
7 regardless of its classification or uses, is prohibited except
8 when the 1-K kerosene is delivered directly into a storage tank
9 that is located at a facility that has withdrawal facilities
10 that are readily accessible to and are capable of dispensing
11 1-K kerosene into the fuel supply tanks of motor vehicles. For
12 purposes of this subsection (e), a facility is considered to
13 have withdrawal facilities that are not "readily accessible to
14 and capable of dispensing 1-K kerosene into the fuel supply
15 tanks of motor vehicles" only if the 1-K kerosene is delivered
16 from: (i) a dispenser hose that is short enough so that it will
17 not reach the fuel supply tank of a motor vehicle or (ii) a
18 dispenser that is enclosed by a fence or other physical barrier
19 so that a vehicle cannot pull alongside the dispenser to permit
20 fueling.

21 Any person who sells or uses 1-K kerosene for use in motor
22 vehicles upon which the tax imposed by this Law has not been
23 paid shall be liable for any tax due on the sales or use of 1-K
24 kerosene.

25 (Source: P.A. 96-1384, eff. 7-29-10.)

1 (35 ILCS 505/8) (from Ch. 120, par. 424)

2 Sec. 8. Except as provided in Section 8a, subdivision
3 (h)(1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
4 16 of Section 15, all money received by the Department under
5 this Act, including payments made to the Department by member
6 jurisdictions participating in the International Fuel Tax
7 Agreement, shall be deposited in a special fund in the State
8 treasury, to be known as the "Motor Fuel Tax Fund", and shall
9 be used as follows:

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

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

18 (c) \$3,500,000 shall be transferred each month to the Grade
19 Crossing Protection Fund to be used as follows: not less than
20 \$12,000,000 each fiscal year shall be used for the construction
21 or reconstruction of rail highway grade separation structures;
22 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
23 fiscal year 2010 and each fiscal year thereafter shall be
24 transferred to the Transportation Regulatory Fund and shall be
25 accounted for as part of the rail carrier portion of such funds
26 and shall be used to pay the cost of administration of the

1 Illinois Commerce Commission's railroad safety program in
2 connection with its duties under subsection (3) of Section
3 18c-7401 of the Illinois Vehicle Code, with the remainder to be
4 used by the Department of Transportation upon order of the
5 Illinois Commerce Commission, to pay that part of the cost
6 apportioned by such Commission to the State to cover the
7 interest of the public in the use of highways, roads, streets,
8 or pedestrian walkways in the county highway system, township
9 and district road system, or municipal street system as defined
10 in the Illinois Highway Code, as the same may from time to time
11 be amended, for separation of grades, for installation,
12 construction or reconstruction of crossing protection or
13 reconstruction, alteration, relocation including construction
14 or improvement of any existing highway necessary for access to
15 property or improvement of any grade crossing and grade
16 crossing surface including the necessary highway approaches
17 thereto of any railroad across the highway or public road, or
18 for the installation, construction, reconstruction, or
19 maintenance of a pedestrian walkway over or under a railroad
20 right-of-way, as provided for in and in accordance with Section
21 18c-7401 of the Illinois Vehicle Code. The Commission may order
22 up to \$2,000,000 per year in Grade Crossing Protection Fund
23 moneys for the improvement of grade crossing surfaces and up to
24 \$300,000 per year for the maintenance and renewal of 4-quadrant
25 gate vehicle detection systems located at non-high speed rail
26 grade crossings. The Commission shall not order more than

1 \$2,000,000 per year in Grade Crossing Protection Fund moneys
2 for pedestrian walkways. In entering orders for projects for
3 which payments from the Grade Crossing Protection Fund will be
4 made, the Commission shall account for expenditures authorized
5 by the orders on a cash rather than an accrual basis. For
6 purposes of this requirement an "accrual basis" assumes that
7 the total cost of the project is expended in the fiscal year in
8 which the order is entered, while a "cash basis" allocates the
9 cost of the project among fiscal years as expenditures are
10 actually made. To meet the requirements of this subsection, the
11 Illinois Commerce Commission shall develop annual and 5-year
12 project plans of rail crossing capital improvements that will
13 be paid for with moneys from the Grade Crossing Protection
14 Fund. The annual project plan shall identify projects for the
15 succeeding fiscal year and the 5-year project plan shall
16 identify projects for the 5 directly succeeding fiscal years.
17 The Commission shall submit the annual and 5-year project plans
18 for this Fund to the Governor, the President of the Senate, the
19 Senate Minority Leader, the Speaker of the House of
20 Representatives, and the Minority Leader of the House of
21 Representatives on the first Wednesday in April of each year;

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

- 25 (1) the costs of the Department of Revenue in
26 administering this Act;

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

5 (3) refunds provided for in Section 13, refunds for
6 overpayment of decal fees paid under Section 13a.4 of this
7 Act, and refunds provided for under the terms of the
8 International Fuel Tax Agreement referenced in Section
9 14a;

10 (4) from October 1, 1985 until June 30, 1994, the
11 administration of the Vehicle Emissions Inspection Law,
12 which amount shall be certified monthly by the
13 Environmental Protection Agency to the State Comptroller
14 and shall promptly be transferred by the State Comptroller
15 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
16 Inspection Fund, and for the period July 1, 1994 through
17 June 30, 2000, one-twelfth of \$25,000,000 each month, for
18 the period July 1, 2000 through June 30, 2003, one-twelfth
19 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
20 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
21 July 1 and October 1, or as soon thereafter as may be
22 practical, during the period July 1, 2004 through June 30,
23 2012, for the administration of the Vehicle Emissions
24 Inspection Law of 2005, to be transferred by the State
25 Comptroller and Treasurer from the Motor Fuel Tax Fund into
26 the Vehicle Inspection Fund;

1 (5) amounts ordered paid by the Court of Claims; and
2 (6) payment of motor fuel use taxes due to member
3 jurisdictions under the terms of the International Fuel Tax
4 Agreement. The Department shall certify these amounts to
5 the Comptroller by the 15th day of each month; the
6 Comptroller shall cause orders to be drawn for such
7 amounts, and the Treasurer shall administer those amounts
8 on or before the last day of each month;

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

12 (1) Until January 1, 2000, 58.4%, and beginning January
13 1, 2000, 45.6% shall be deposited as follows:

14 (A) 37% into the State Construction Account Fund,
15 and

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

21 (2) Until January 1, 2000, 41.6%, and beginning January
22 1, 2000, 54.4% shall be transferred to the Department of
23 Transportation to be distributed as follows:

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

25 (B) 16.74% to the counties of the State having
26 1,000,000 or more inhabitants,

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

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

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

26 As soon as may be after the first day of each month the

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

15 As soon as may be after the first day of each month, the
16 Department of Transportation shall allot to the several
17 counties their share of the amount apportioned for the use of
18 road districts. The allotment shall be apportioned among the
19 several counties in the State in the proportion which the total
20 mileage of township or district roads in the respective
21 counties bears to the total mileage of all township and
22 district roads in the State. Funds allotted to the respective
23 counties for the use of road districts therein shall be
24 allocated to the several road districts in the county in the
25 proportion which the total mileage of such township or district
26 roads in the respective road districts bears to the total

1 mileage of all such township or district roads in the county.
2 After July 1 of any year prior to 2011, no allocation shall be
3 made for any road district unless it levied a tax for road and
4 bridge purposes in an amount which will require the extension
5 of such tax against the taxable property in any such road
6 district at a rate of not less than either .08% of the value
7 thereof, based upon the assessment for the year immediately
8 prior to the year in which such tax was levied and as equalized
9 by the Department of Revenue or, in DuPage County, an amount
10 equal to or greater than \$12,000 per mile of road under the
11 jurisdiction of the road district, whichever is less. Beginning
12 July 1, 2011 and each July 1 thereafter, an allocation shall be
13 made for any road district if it levied a tax for road and
14 bridge purposes. In counties other than DuPage County, if the
15 amount of the tax levy requires the extension of the tax
16 against the taxable property in the road district at a rate
17 that is less than 0.08% of the value thereof, based upon the
18 assessment for the year immediately prior to the year in which
19 the tax was levied and as equalized by the Department of
20 Revenue, then the amount of the allocation for that road
21 district shall be a percentage of the maximum allocation equal
22 to the percentage obtained by dividing the rate extended by the
23 district by 0.08%. In DuPage County, if the amount of the tax
24 levy requires the extension of the tax against the taxable
25 property in the road district at a rate that is less than the
26 lesser of (i) 0.08% of the value of the taxable property in the

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

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

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

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

1 shall qualify the road district for an allotment under this
2 Section.

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

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

1 system as defined in the Illinois Highway Code. For the
2 purposes of this Section, "township or district road" also
3 includes such roads as are maintained by park districts, forest
4 preserve districts and conservation districts. The Department
5 of Transportation shall determine the mileage of all township
6 and district roads for the purposes of making allotments and
7 allocations of motor fuel tax funds for use in 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 invest
11 these funds until their use is required and the interest earned
12 by these investments shall be limited to the same uses as the
13 principal funds.

14 Beginning February 1, 2013, as soon as possible after the
15 first day of each month, if, during the previous month, the
16 rate of tax imposed within the metropolitan region under
17 Section 2 exceeds the rate of tax imposed under that Section in
18 areas outside of the metropolitan region, then the Department
19 of Revenue shall certify to the State Comptroller and the State
20 Treasurer the amount of the difference between the tax
21 collected in the metropolitan region under Section 2 in the
22 previous month and the amount of tax that would have been
23 collected in the metropolitan region during the previous month
24 if the tax had been imposed at the rates specified in
25 subsections (a), (b), and (c) of Section 2, as applicable. Upon
26 receipt of the certification, the State Comptroller shall order

1 transferred and the State Treasurer shall transfer from the
2 Road Fund to the Public Transportation Fund the amount
3 certified plus any cumulative deficiencies in such transfers
4 from previous months. If any federal agency or any court of
5 competent jurisdiction makes a final determination that those
6 transfers from the Road Fund to the Public Transportation Fund
7 would render the State ineligible for the receipt of federal
8 funds, then no such transfers shall be made on or after the
9 first day of the first month to occur not less than 30 days
10 after the final determination is made.

11 (Source: P.A. 96-34, eff. 7-13-09; 96-45, eff. 7-15-09; 96-959,
12 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1024, eff. 7-12-10;
13 96-1384, eff. 7-29-10; 97-72, eff. 7-1-11; 97-333, eff.
14 8-12-11.)

15 Section 97. Severability. The provisions of this Act are
16 severable under Section 1.31 of the Statute on Statutes.

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