

1 AN ACT concerning transportation.

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

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

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

23 (c) \$2,250,000 shall be transferred each month to the
24 Grade Crossing Protection Fund to be used as follows: not
25 less than \$6,000,000 each fiscal year shall be used for the
26 construction or reconstruction of rail highway grade
27 separation structures; beginning with fiscal year 1997 and
28 ending in fiscal year 2000, \$1,500,000, and beginning with
29 fiscal year 2001 and ~~ending in fiscal year 2003,--\$2,250,000,~~
30 ~~and--\$750,000--in--fiscal--year--2004--and~~ each fiscal year
31 thereafter, \$2,250,000, shall be transferred to the

1 Transportation Regulatory Fund and shall be accounted for as
2 part of the rail carrier portion of such funds and shall be
3 used to pay the cost of administration of the Illinois
4 Commerce Commission's railroad safety program in connection
5 with its duties under subsection (3) of Section 18c-7401 of
6 the Illinois Vehicle Code, with the remainder to be used by
7 the Department of Transportation upon order of the Illinois
8 Commerce Commission, to pay that part of the cost apportioned
9 by such Commission to the State to cover the interest of the
10 public in the use of highways, roads, streets, or pedestrian
11 walkways in the county highway system, township and district
12 road system, or municipal street system as defined in the
13 Illinois Highway Code, as the same may from time to time be
14 amended, for separation of grades, for installation,
15 construction or reconstruction of crossing protection or
16 reconstruction, alteration, relocation including construction
17 or improvement of any existing highway necessary for access
18 to property or improvement of any grade crossing including
19 the necessary highway approaches thereto of any railroad
20 across the highway or public road, for education of the
21 public regarding State laws dealing with grade crossing
22 safety or for enforcement of those laws, or for the
23 installation, construction, reconstruction, or maintenance of
24 a pedestrian walkway over or under a railroad right-of-way,
25 as provided for in and in accordance with Section 18c-7401 of
26 the Illinois Vehicle Code. The Commission shall not order
27 more than \$2,000,000 per year in Grade Crossing Protection
28 Fund moneys for pedestrian walkways, and shall not order
29 more than \$500,000 per year in Grade Crossing Protection Fund
30 moneys for public education and enforcement of State laws
31 dealing with grade crossing safety. In entering orders for
32 projects for which payments from the Grade Crossing
33 Protection Fund will be made, the Commission shall account
34 for expenditures authorized by the orders on a cash rather

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

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

21 (1) the costs of the Department of Revenue in
22 administering this Act;

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

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

31 (4) from October 1, 1985 until June 30, 1994, the
32 administration of the Vehicle Emissions Inspection Law,
33 which amount shall be certified monthly by the
34 Environmental Protection Agency to the State Comptroller

1 and shall promptly be transferred by the State
2 Comptroller and Treasurer from the Motor Fuel Tax Fund to
3 the Vehicle Inspection Fund, and for the period July 1,
4 1994 through June 30, 2000, one-twelfth of \$25,000,000
5 each month, and for the period July 1, 2000 through June
6 30, 2006, one-twelfth of \$30,000,000 each month, for the
7 administration of the Vehicle Emissions Inspection Law of
8 1995, to be transferred by the State Comptroller and
9 Treasurer from the Motor Fuel Tax Fund into the Vehicle
10 Inspection Fund;

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

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

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

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

25 (A) 37% into the State Construction Account
26 Fund, and

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

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

1 follows:

- 2 (A) 49.10% to the municipalities of the State,
- 3 (B) 16.74% to the counties of the State having
- 4 1,000,000 or more inhabitants,
- 5 (C) 18.27% to the counties of the State having
- 6 less than 1,000,000 inhabitants,
- 7 (D) 15.89% to the road districts of the State.

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

30 As soon as may be after the first day of each month the
31 Department of Transportation shall allot to each county its
32 share of the amount apportioned to the several counties of
33 the State as herein provided. Each allotment to the several
34 counties having less than 1,000,000 inhabitants shall be in

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

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

1 tax for road purposes pursuant to Sections 6-601, 6-602 and
2 6-603 of the Illinois Highway Code, and such tax was levied
3 in an amount which would require extension at a rate of not
4 less than .08% of the value of the taxable property thereof,
5 as equalized or assessed by the Department of Revenue, or, in
6 DuPage County, an amount equal to or greater than \$12,000 per
7 mile of road under the jurisdiction of the road district,
8 whichever is less, such levy shall, however, be deemed a
9 proper compliance with this Section and shall qualify such
10 road district for an allotment under this Section. If a
11 township has transferred to the road and bridge fund money
12 which, when added to the amount of any tax levy of the road
13 district would be the equivalent of a tax levy requiring
14 extension at a rate of at least .08%, or, in DuPage County,
15 an amount equal to or greater than \$12,000 per mile of road
16 under the jurisdiction of the road district, whichever is
17 less, such transfer, together with any such tax levy, shall
18 be deemed a proper compliance with this Section and shall
19 qualify the road district for an allotment under this
20 Section.

21 In counties in which a property tax extension limitation
22 is imposed under the Property Tax Extension Limitation Law,
23 road districts may retain their entitlement to a motor fuel
24 tax allotment if, at the time the property tax extension
25 limitation was imposed, the road district was levying a road
26 and bridge tax at a rate sufficient to entitle it to a motor
27 fuel tax allotment and continues to levy the maximum
28 allowable amount after the imposition of the property tax
29 extension limitation. Any road district may in all
30 circumstances retain its entitlement to a motor fuel tax
31 allotment if it levied a road and bridge tax in an amount
32 that will require the extension of the tax against the
33 taxable property in the road district at a rate of not less
34 than 0.08% of the assessed value of the property, based upon

1 the assessment for the year immediately preceding the year in
2 which the tax was levied and as equalized by the Department
3 of Revenue or, in DuPage County, an amount equal to or
4 greater than \$12,000 per mile of road under the jurisdiction
5 of the road district, whichever is less.

6 As used in this Section the term "road district" means
7 any road district, including a county unit road district,
8 provided for by the Illinois Highway Code; and the term
9 "township or district road" means any road in the township
10 and district road system as defined in the Illinois Highway
11 Code. For the purposes of this Section, "road district" also
12 includes park districts, forest preserve districts and
13 conservation districts organized under Illinois law and
14 "township or district road" also includes such roads as are
15 maintained by park districts, forest preserve districts and
16 conservation districts. The Department of Transportation
17 shall determine the mileage of all township and district
18 roads for the purposes of making allotments and allocations
19 of motor fuel tax funds for use in road districts.

20 Payment of motor fuel tax moneys to municipalities and
21 counties shall be made as soon as possible after the
22 allotment is made. The treasurer of the municipality or
23 county may invest these funds until their use is required and
24 the interest earned by these investments shall be limited to
25 the same uses as the principal funds.

26 (Source: P.A. 91-37, eff. 7-1-99; 91-59, eff. 6-30-99;
27 91-173, eff. 1-1-00; 91-357, eff. 7-29-99; 91-704, eff.
28 7-1-00; 91-725, eff. 6-2-00; 91-794, eff. 6-9-00; 92-16, eff.
29 6-28-01; 92-30, eff. 7-1-01.)

30 Section 10. The Illinois Vehicle Code is amended by
31 changing Section 18c-1503 as follows:

32 (625 ILCS 5/18c-1503) (from Ch. 95 1/2, par. 18c-1503)

1 Sec. 18c-1503. Legislative Intent. It is the intent of
2 the Legislature that the exercise of powers under Sections
3 18c-1501 and 18c-1502 of this Chapter shall not diminish
4 revenues to the Commission, and that any surplus or deficit
5 of revenues in the Transportation Regulatory Fund, together
6 with any projected changes in the cost of administering and
7 enforcing this Chapter, should be considered in establishing
8 or adjusting fees and taxes in succeeding years. The
9 ~~Commission shall administer fees and taxes under this Chapter~~
10 ~~in such a manner as to insure that any surplus generated or~~
11 ~~accumulated in the Transportation Regulatory Fund does not~~
12 ~~exceed the surplus accumulated in the Motor Vehicle Fund~~
13 ~~during fiscal year 1984, and shall adjust the level of such~~
14 ~~fees and taxes to insure compliance with this provision.~~
15 (Source: P.A. 84-796.)

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