

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Motor Fuel Tax Law is amended by changing Section 13a.3 as follows:

(35 ILCS 505/13a.3) (from Ch. 120, par. 429a3)

Sec. 13a.3. Every person holding a valid unrevoked motor fuel use tax license issued under Section 13a.4 of this Act shall, on or before the last day of the month next succeeding any calendar quarter, file with the Department a report, in such form as the Department may by rule or regulation prescribe, setting forth a statement of the number of miles traveled in every jurisdiction and in this State during the previous calendar quarter, the number of gallons and type of reportable motor fuel consumed on the highways of every jurisdiction and of this State, and the total number of gallons and types of tax paid fuel purchased within every jurisdiction during said previous calendar quarter. A motor carrier who purchases motor fuel in this State who pays a tax thereon under any section of the Motor Fuel Tax Law other than Sections 13a, 13a.1, 13a.2 and 13a.3, and who does not apply for a refund under Section 13 of the Motor Fuel Tax Law, shall receive a gallon for gallon credit against his liability under Sections

13a, 13a.1, 13a.2 and 13a.3 hereof. The rate under Section 2 of this Act shall apply to each gallon of motor fuel used by such motor carrier on the highways of Illinois during the previous calendar quarter in excess of the motor fuel purchased in Illinois during such previous calendar quarter.

The rate under subsection (2) of Section 13a of this Act shall apply to each gallon of motor fuel used by such motor carrier on the highways of Illinois during the previous calendar quarter. For purposes of the preceding paragraphs "used" shall be determined as provided in Section 13a.2 of this Act.

For such motor fuel consumed during the previous calendar quarter, said tax shall be payable on the last day of the month next succeeding such previous calendar quarter and shall bear interest until paid at the rate established by the International Motor Fuel Tax Agreement, as now and hereafter amended ~~of 1% per month or fraction of month until paid. Motor carriers required to file bonds under Section 13a.4 of this Act shall make tax payments to the Department by certified check.~~

Reports not filed by the due date shall be considered late and any taxes due considered delinquent. The licensee may be assessed a penalty of \$50 or 10% of the delinquent taxes, whichever is greater, for failure to file a report, or for filing a late report, or for underpayment of taxes due.

As to each gallon of motor fuel purchased in Illinois by such motor carrier during the previous calendar quarter in

excess of the number of gallons of motor fuel used by such motor carrier on the highways of Illinois during such previous calendar quarter, the taxpayer may take a credit for the current calendar quarter or the Department may issue a credit memorandum or refund to such motor carrier for any tax imposed by Part (a) of Section 13a of this Act paid on each such gallon. If a credit is given, the credit memorandum shall be carried over to offset liabilities of the licensee until the credit is fully offset or until 8 calendar quarters pass after the end of the calendar quarter in which the credit accrued, whichever occurs sooner.

A motor carrier who purchases motor fuel in this State shall be entitled to a refund under this Section or a credit against all his liabilities under Sections 13a, 13a.1, 13a.2 and 13a.3 hereof for taxes imposed by the Use Tax Act, the Retailers' Occupation Tax Act, the Municipal Retailers' Occupation Tax Act and the County Retailers' Occupation Tax Act on such motor fuel at a rate equal to that established by subsection (2) of Section 13a of this Act, provided that such taxes have been paid by the taxpayer and such taxes have been charged to the motor carrier claiming the credit or refund.

(Source: P.A. 94-1074, eff. 12-26-06.)

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