



Sen. Chris Lauzen

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09500SB2912sam001

LRB095 18331 HLH 49188 a

1 AMENDMENT TO SENATE BILL 2912

2 AMENDMENT NO. _____. Amend Senate Bill 2912 on page 223,
3 line 13, by replacing "Section 1.22" with "Sections 1.22, 13a,
4 13a.1, 13a.2, and 13a.3"; and

5 on page 223, immediately below line 18, by inserting the
6 following:

7 "(35 ILCS 505/13a) (from Ch. 120, par. 429a)

8 Sec. 13a. (1) A tax is hereby imposed upon the use of motor
9 fuel upon highways of this State by commercial motor vehicles.
10 The tax shall be comprised of 2 parts. Part (a) shall be at the
11 rate established by Section 2 of this Act, as heretofore or
12 hereafter amended. Part (b) shall be at the rate established by
13 subsection (2) of this Section as now or hereafter amended.

14 (2) A rate shall be established by the Department as of
15 January 1 of each year using the average "selling price", as
16 defined in the Retailers' Occupation Tax Act, per gallon of

1 motor fuel sold in this State during the previous 12 months and
2 multiplying it by 6 1/4% to determine the cents per gallon
3 rate. For the period beginning on July 1, 2000 and through
4 December 31, 2000, the Department shall establish a rate using
5 the average "selling price", as defined in the Retailers'
6 Occupation Tax Act, per gallon of motor fuel sold in this State
7 during calendar year 1999 and multiplying it by 1.25% to
8 determine the cents per gallon rate.

9 (3) As used in this Section, the term "highway" does not
10 include tollways.

11 (Source: P.A. 91-872, eff. 7-1-00.)

12 (35 ILCS 505/13a.1) (from Ch. 120, par. 429a1)

13 Sec. 13a.1. Every commercial motor carrier shall pay the
14 tax imposed by Section 13a hereof to the Department, calculated
15 on the amount of motor fuel consumed on any highway within this
16 State. As used in this Section, the term "highway" does not
17 include tollways.

18 (Source: P.A. 88-480.)

19 (35 ILCS 505/13a.2) (from Ch. 120, par. 429a2)

20 Sec. 13a.2. Each motor carrier shall keep records which
21 accurately reflect the type and number of gallons of motor fuel
22 consumed, the number of miles traveled with each type of fuel
23 on the highways of each jurisdiction and the highways of
24 Illinois, the type and number of gallons of tax paid fuel

1 purchased in this State, and every jurisdiction, and the number
2 of miles traveled and the amount of fuel consumed on the
3 highways of this State and every jurisdiction. Licensees shall
4 preserve the records for a period of 4 years from the due date
5 of their returns or the date filed, whichever is later. In the
6 absence of such records, the Department shall presume that one
7 gallon of fuel is used for each 4.0 miles traveled in this
8 State. As used in this Section, the term "miles traveled" does
9 not include tollway miles. Every authorized agent of the
10 Department shall have power to make any reasonable
11 investigations to prevent avoidance of the tax imposed by
12 Section 13a hereof.

13 Failure to provide records demanded for the purpose of
14 audit extends the statute of limitations until the records are
15 provided.

16 (Source: P.A. 88-480.)

17 (35 ILCS 505/13a.3) (from Ch. 120, par. 429a3)

18 Sec. 13a.3. Every person holding a valid unrevoked motor
19 fuel use tax license issued under Section 13a.4 of this Act
20 shall, on or before the last day of the month next succeeding
21 any calendar quarter, file with the Department a report, in
22 such form as the Department may by rule or regulation
23 prescribe, setting forth a statement of the number of miles
24 traveled in every jurisdiction and in this State during the
25 previous calendar quarter, the number of gallons and type of

1 reportable motor fuel consumed on the highways of every
2 jurisdiction and of this State, and the total number of gallons
3 and types of tax paid fuel purchased within every jurisdiction
4 during said previous calendar quarter. A motor carrier who
5 purchases motor fuel in this State who pays a tax thereon under
6 any section of the Motor Fuel Tax Law other than Sections 13a,
7 13a.1, 13a.2 and 13a.3, and who does not apply for a refund
8 under Section 13 of the Motor Fuel Tax Law, shall receive a
9 gallon for gallon credit against his liability under Sections
10 13a, 13a.1, 13a.2 and 13a.3 hereof. The rate under Section 2 of
11 this Act shall apply to each gallon of motor fuel used by such
12 motor carrier on the highways of Illinois during the previous
13 calendar quarter in excess of the motor fuel purchased in
14 Illinois during such previous calendar quarter.

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

21 For such motor fuel consumed during the previous calendar
22 quarter, said tax shall be payable on the last day of the month
23 next succeeding such previous calendar quarter and shall bear
24 interest at the rate of 1% per month or fraction of month until
25 paid. Motor carriers required to file bonds under Section 13a.4
26 of this Act shall make tax payments to the Department by

1 certified check.

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

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

20 A motor carrier who purchases motor fuel in this State
21 shall be entitled to a refund under this Section or a credit
22 against all his liabilities under Sections 13a, 13a.1, 13a.2
23 and 13a.3 hereof for taxes imposed by the Use Tax Act, the
24 Retailers' Occupation Tax Act, the Municipal Retailers'
25 Occupation Tax Act and the County Retailers' Occupation Tax Act
26 on such motor fuel at a rate equal to that established by

1 subsection (2) of Section 13a of this Act, provided that such
2 taxes have been paid by the taxpayer and such taxes have been
3 charged to the motor carrier claiming the credit or refund.

4 As used in this Section, the term "highway" does not
5 include tollways.

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