



Sen. Pamela J. Althoff

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LRB096 04192 RLJ 26710 a

1 AMENDMENT TO HOUSE BILL 1322

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1322, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 1. Short title. This Act may be cited as the  
6 Transportation Development Partnership Act.

7 Section 5. Transportation Development Partnership Trust  
8 Fund. The Transportation Development Partnership Trust Fund is  
9 created as a trust fund in the State treasury. The State  
10 Treasurer shall be the custodian of the Fund. If a county or an  
11 entity created by an intergovernmental agreement between 2 or  
12 more counties elects to participate under Section 5-1035.1 or  
13 5-1006.5 of the Counties Code or designates funds by ordinance,  
14 the Department of Revenue shall transfer to the State Treasurer  
15 all or a portion of the taxes and penalties collected under the  
16 Special County Retailers Occupation Tax For Public Safety or

1 Transportation and under the County Option Motor Fuel Tax or  
2 the funds designated by the county or entity by ordinance into  
3 the Transportation Development Partnership Trust Fund. The  
4 Department of Transportation shall maintain a separate account  
5 for each participating county or entity within the Fund. The  
6 Department of Transportation shall administer the Fund.

7 Moneys in the Fund shall be used for transportation-related  
8 projects. The Department of Transportation and participating  
9 counties or entities may, at the Secretary's discretion under  
10 agency procedures, enter into an intergovernmental agreement.  
11 The agreement shall at a minimum:

12 (1) Describe the project to be constructed from the  
13 Department of Transportation's Multi-Year Highway  
14 Improvement Program or the appropriate Metropolitan  
15 Planning Organization's Transportation Improvement Program  
16 for projects located within a Metropolitan Planning  
17 Organization region.

18 (2) Provide that an eligible project cost a minimum of  
19 \$5,000,000.

20 (3) Provide that the county or entity must raise a  
21 significant percentage, no less than the amount  
22 contributed by the State, of required federal matching  
23 funds.

24 (4) Provide that the Secretary of Transportation must  
25 certify that the county or entity has transferred the  
26 required moneys to the Fund and the certification shall be

1 transmitted to each county or entity no more than 30 days  
2 after the final deposit is made.

3 (5) Provide for the repayment, without interest, to the  
4 county or entity of the moneys contributed by the county or  
5 entity to the Fund, less 10% of the aggregate funds  
6 contributed as matching funds and as federal funds.

7 (6) Provide that the repayment of the moneys  
8 contributed by the county or the entity shall be made by  
9 the Department of Transportation no later than 10 years  
10 after the certification by the Secretary of Transportation  
11 that the money has been deposited by the county or entity  
12 into the Fund.

13 Section 10. The Counties Code is amended by changing  
14 Sections 5-1006.5 and 5-1035.1 as follows:

15 (55 ILCS 5/5-1006.5)

16 Sec. 5-1006.5. Special County Retailers' Occupation Tax  
17 For Public Safety, Public Facilities, or Transportation.

18 (a) The county board of any county may impose a tax upon  
19 all persons engaged in the business of selling tangible  
20 personal property, other than personal property titled or  
21 registered with an agency of this State's government, at retail  
22 in the county on the gross receipts from the sales made in the  
23 course of business to provide revenue to be used exclusively  
24 for public safety, public facility, or transportation purposes

1 in that county, if a proposition for the tax has been submitted  
2 to the electors of that county and approved by a majority of  
3 those voting on the question. If imposed, this tax shall be  
4 imposed only in one-quarter percent increments. By resolution,  
5 the county board may order the proposition to be submitted at  
6 any election. If the tax is imposed for transportation purposes  
7 for expenditures for public highways or as authorized under the  
8 Illinois Highway Code, the county board must publish notice of  
9 the existence of its long-range highway transportation plan as  
10 required or described in Section 5-301 of the Illinois Highway  
11 Code and must make the plan publicly available prior to  
12 approval of the ordinance or resolution imposing the tax. If  
13 the tax is imposed for transportation purposes for expenditures  
14 for passenger rail transportation, the county board must  
15 publish notice of the existence of its long-range passenger  
16 rail transportation plan and must make the plan publicly  
17 available prior to approval of the ordinance or resolution  
18 imposing the tax. The county clerk shall certify the question  
19 to the proper election authority, who shall submit the  
20 proposition at an election in accordance with the general  
21 election law.

22 (1) The proposition for public safety purposes shall be  
23 in substantially the following form:

24 "To pay for public safety purposes, shall (name of  
25 county) be authorized to impose an increase on its share of  
26 local sales taxes by (insert rate)?"

1           As additional information on the ballot below the  
2 question shall appear the following:

3           "This would mean that a consumer would pay an  
4 additional (insert amount) in sales tax for every \$100 of  
5 tangible personal property bought at retail."

6           The county board may also opt to establish a sunset  
7 provision at which time the additional sales tax would  
8 cease being collected, if not terminated earlier by a vote  
9 of the county board. If the county board votes to include a  
10 sunset provision, the proposition for public safety  
11 purposes shall be in substantially the following form:

12           "To pay for public safety purposes, shall (name of  
13 county) be authorized to impose an increase on its share of  
14 local sales taxes by (insert rate) for a period not to  
15 exceed (insert number of years)?"

16           As additional information on the ballot below the  
17 question shall appear the following:

18           "This would mean that a consumer would pay an  
19 additional (insert amount) in sales tax for every \$100 of  
20 tangible personal property bought at retail. If imposed,  
21 the additional tax would cease being collected at the end  
22 of (insert number of years), if not terminated earlier by a  
23 vote of the county board."

24           For the purposes of the paragraph, "public safety  
25 purposes" means crime prevention, detention, fire  
26 fighting, police, medical, ambulance, or other emergency

1 services.

2 Votes shall be recorded as "Yes" or "No".

3 (2) The proposition for transportation purposes shall  
4 be in substantially the following form:

5 "To pay for improvements to roads and other  
6 transportation purposes, shall (name of county) be  
7 authorized to impose an increase on its share of local  
8 sales taxes by (insert rate)?"

9 As additional information on the ballot below the  
10 question shall appear the following:

11 "This would mean that a consumer would pay an  
12 additional (insert amount) in sales tax for every \$100 of  
13 tangible personal property bought at retail."

14 The county board may also opt to establish a sunset  
15 provision at which time the additional sales tax would  
16 cease being collected, if not terminated earlier by a vote  
17 of the county board. If the county board votes to include a  
18 sunset provision, the proposition for transportation  
19 purposes shall be in substantially the following form:

20 "To pay for road improvements and other transportation  
21 purposes, shall (name of county) be authorized to impose an  
22 increase on its share of local sales taxes by (insert rate)  
23 for a period not to exceed (insert number of years)?"

24 As additional information on the ballot below the  
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of  
2 tangible personal property bought at retail. If imposed,  
3 the additional tax would cease being collected at the end  
4 of (insert number of years), if not terminated earlier by a  
5 vote of the county board."

6 For the purposes of this paragraph, transportation  
7 purposes means construction, maintenance, operation, and  
8 improvement of public highways, any other purpose for which  
9 a county may expend funds under the Illinois Highway Code,  
10 and passenger rail transportation.

11 The votes shall be recorded as "Yes" or "No".

12 (3) The proposition for public facility purposes shall  
13 be in substantially the following form:

14 "To pay for public facility purposes, shall (name of  
15 county) be authorized to impose an increase on its share of  
16 local sales taxes by (insert rate)?"

17 As additional information on the ballot below the  
18 question shall appear the following:

19 "This would mean that a consumer would pay an  
20 additional (insert amount) in sales tax for every \$100 of  
21 tangible personal property bought at retail."

22 The county board may also opt to establish a sunset  
23 provision at which time the additional sales tax would  
24 cease being collected, if not terminated earlier by a vote  
25 of the county board. If the county board votes to include a  
26 sunset provision, the proposition for public facility

1 purposes shall be in substantially the following form:

2 "To pay for public facility purposes, shall (name of  
3 county) be authorized to impose an increase on its share of  
4 local sales taxes by (insert rate) for a period not to  
5 exceed (insert number of years)?"

6 As additional information on the ballot below the  
7 question shall appear the following:

8 "This would mean that a consumer would pay an  
9 additional (insert amount) in sales tax for every \$100 of  
10 tangible personal property bought at retail. If imposed,  
11 the additional tax would cease being collected at the end  
12 of (insert number of years), if not terminated earlier by a  
13 vote of the county board."

14 For purposes of this Section, "public facilities  
15 purposes" means the acquisition, development,  
16 construction, reconstruction, rehabilitation, improvement,  
17 financing, architectural planning, and installation of  
18 capital facilities consisting of buildings, structures,  
19 and durable equipment and for the acquisition and  
20 improvement of real property and interest in real property  
21 required, or expected to be required, in connection with  
22 the public facilities, for use by the county for the  
23 furnishing of governmental services to its citizens,  
24 including but not limited to museums and nursing homes.

25 The votes shall be recorded as "Yes" or "No".

26 If a majority of the electors voting on the proposition



1 vote in favor of it, the county may impose the tax. A county  
2 may not submit more than one proposition authorized by this  
3 Section to the electors at any one time.

4 This additional tax may not be imposed on the sales of food  
5 for human consumption that is to be consumed off the premises  
6 where it is sold (other than alcoholic beverages, soft drinks,  
7 and food which has been prepared for immediate consumption) and  
8 prescription and non-prescription medicines, drugs, medical  
9 appliances and insulin, urine testing materials, syringes, and  
10 needles used by diabetics. The tax imposed by a county under  
11 this Section and all civil penalties that may be assessed as an  
12 incident of the tax shall be collected and enforced by the  
13 Illinois Department of Revenue and deposited into a special  
14 fund created for that purpose. The certificate of registration  
15 that is issued by the Department to a retailer under the  
16 Retailers' Occupation Tax Act shall permit the retailer to  
17 engage in a business that is taxable without registering  
18 separately with the Department under an ordinance or resolution  
19 under this Section. The Department has full power to administer  
20 and enforce this Section, to collect all taxes and penalties  
21 due under this Section, to dispose of taxes and penalties so  
22 collected in the manner provided in this Section, and to  
23 determine all rights to credit memoranda arising on account of  
24 the erroneous payment of a tax or penalty under this Section.  
25 In the administration of and compliance with this Section, the  
26 Department and persons who are subject to this Section shall

1 (i) have the same rights, remedies, privileges, immunities,  
2 powers, and duties, (ii) be subject to the same conditions,  
3 restrictions, limitations, penalties, and definitions of  
4 terms, and (iii) employ the same modes of procedure as are  
5 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,  
6 1n, 2 through 2-70 (in respect to all provisions contained in  
7 those Sections other than the State rate of tax), 2a, 2b, 2c, 3  
8 (except provisions relating to transaction returns and quarter  
9 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
10 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of  
11 the Retailers' Occupation Tax Act and Section 3-7 of the  
12 Uniform Penalty and Interest Act as if those provisions were  
13 set forth in this Section.

14 Persons subject to any tax imposed under the authority  
15 granted in this Section may reimburse themselves for their  
16 sellers' tax liability by separately stating the tax as an  
17 additional charge, which charge may be stated in combination,  
18 in a single amount, with State tax which sellers are required  
19 to collect under the Use Tax Act, pursuant to such bracketed  
20 schedules as the Department may prescribe.

21 Whenever the Department determines that a refund should be  
22 made under this Section to a claimant instead of issuing a  
23 credit memorandum, the Department shall notify the State  
24 Comptroller, who shall cause the order to be drawn for the  
25 amount specified and to the person named in the notification  
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the County Public Safety or Transportation  
2 Retailers' Occupation Tax Fund.

3 (b) If a tax has been imposed under subsection (a), a  
4 service occupation tax shall also be imposed at the same rate  
5 upon all persons engaged, in the county, in the business of  
6 making sales of service, who, as an incident to making those  
7 sales of service, transfer tangible personal property within  
8 the county as an incident to a sale of service. This tax may  
9 not be imposed on sales of food for human consumption that is  
10 to be consumed off the premises where it is sold (other than  
11 alcoholic beverages, soft drinks, and food prepared for  
12 immediate consumption) and prescription and non-prescription  
13 medicines, drugs, medical appliances and insulin, urine  
14 testing materials, syringes, and needles used by diabetics. The  
15 tax imposed under this subsection and all civil penalties that  
16 may be assessed as an incident thereof shall be collected and  
17 enforced by the Department of Revenue. The Department has full  
18 power to administer and enforce this subsection; to collect all  
19 taxes and penalties due hereunder; to dispose of taxes and  
20 penalties so collected in the manner hereinafter provided; and  
21 to determine all rights to credit memoranda arising on account  
22 of the erroneous payment of tax or penalty hereunder. In the  
23 administration of, and compliance with this subsection, the  
24 Department and persons who are subject to this paragraph shall  
25 (i) have the same rights, remedies, privileges, immunities,  
26 powers, and duties, (ii) be subject to the same conditions,

1 restrictions, limitations, penalties, exclusions, exemptions,  
2 and definitions of terms, and (iii) employ the same modes of  
3 procedure as are prescribed in Sections 2 (except that the  
4 reference to State in the definition of supplier maintaining a  
5 place of business in this State shall mean the county), 2a, 2b,  
6 2c, 3 through 3-50 (in respect to all provisions therein other  
7 than the State rate of tax), 4 (except that the reference to  
8 the State shall be to the county), 5, 7, 8 (except that the  
9 jurisdiction to which the tax shall be a debt to the extent  
10 indicated in that Section 8 shall be the county), 9 (except as  
11 to the disposition of taxes and penalties collected), 10, 11,  
12 12 (except the reference therein to Section 2b of the  
13 Retailers' Occupation Tax Act), 13 (except that any reference  
14 to the State shall mean the county), Section 15, 16, 17, 18, 19  
15 and 20 of the Service Occupation Tax Act and Section 3-7 of the  
16 Uniform Penalty and Interest Act, as fully as if those  
17 provisions were set forth herein.

18 Persons subject to any tax imposed under the authority  
19 granted in this subsection may reimburse themselves for their  
20 serviceman's tax liability by separately stating the tax as an  
21 additional charge, which charge may be stated in combination,  
22 in a single amount, with State tax that servicemen are  
23 authorized to collect under the Service Use Tax Act, in  
24 accordance with such bracket schedules as the Department may  
25 prescribe.

26 Whenever the Department determines that a refund should be

1 made under this subsection to a claimant instead of issuing a  
2 credit memorandum, the Department shall notify the State  
3 Comptroller, who shall cause the warrant to be drawn for the  
4 amount specified, and to the person named, in the notification  
5 from the Department. The refund shall be paid by the State  
6 Treasurer out of the County Public Safety or Transportation  
7 Retailers' Occupation Fund.

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

12 (c) The Department shall immediately pay over to the State  
13 Treasurer, ex officio, as trustee, all taxes and penalties  
14 collected under this Section to be deposited into the County  
15 Public Safety or Transportation Retailers' Occupation Tax  
16 Fund, which shall be an unappropriated trust fund held outside  
17 of the State treasury. On or before the 25th day of each  
18 calendar month, the Department shall prepare and certify to the  
19 Comptroller the disbursement of stated sums of money to the  
20 counties from which retailers have paid taxes or penalties to  
21 the Department during the second preceding calendar month. The  
22 amount to be paid to each county, and deposited by the county  
23 into its special fund created for the purposes of this Section,  
24 shall be the amount (not including credit memoranda) collected  
25 under this Section during the second preceding calendar month  
26 by the Department plus an amount the Department determines is

1 necessary to offset any amounts that were erroneously paid to a  
2 different taxing body, and not including (i) an amount equal to  
3 the amount of refunds made during the second preceding calendar  
4 month by the Department on behalf of the county and (ii) any  
5 amount that the Department determines is necessary to offset  
6 any amounts that were payable to a different taxing body but  
7 were erroneously paid to the county. Within 10 days after  
8 receipt by the Comptroller of the disbursement certification to  
9 the counties provided for in this Section to be given to the  
10 Comptroller by the Department, the Comptroller shall cause the  
11 orders to be drawn for the respective amounts in accordance  
12 with directions contained in the certification.

13 In addition to the disbursement required by the preceding  
14 paragraph, an allocation shall be made in March of each year to  
15 each county that received more than \$500,000 in disbursements  
16 under the preceding paragraph in the preceding calendar year.  
17 The allocation shall be in an amount equal to the average  
18 monthly distribution made to each such county under the  
19 preceding paragraph during the preceding calendar year  
20 (excluding the 2 months of highest receipts). The distribution  
21 made in March of each year subsequent to the year in which an  
22 allocation was made pursuant to this paragraph and the  
23 preceding paragraph shall be reduced by the amount allocated  
24 and disbursed under this paragraph in the preceding calendar  
25 year. The Department shall prepare and certify to the  
26 Comptroller for disbursement the allocations made in

1 accordance with this paragraph.

2 A county may direct, by ordinance, that all or a portion of  
3 the taxes and penalties collected under the Special County  
4 Retailers' Occupation Tax For Public Safety or Transportation  
5 be deposited into the Transportation Development Partnership  
6 Trust Fund.

7 (d) For the purpose of determining the local governmental  
8 unit whose tax is applicable, a retail sale by a producer of  
9 coal or another mineral mined in Illinois is a sale at retail  
10 at the place where the coal or other mineral mined in Illinois  
11 is extracted from the earth. This paragraph does not apply to  
12 coal or another mineral when it is delivered or shipped by the  
13 seller to the purchaser at a point outside Illinois so that the  
14 sale is exempt under the United States Constitution as a sale  
15 in interstate or foreign commerce.

16 (e) Nothing in this Section shall be construed to authorize  
17 a county to impose a tax upon the privilege of engaging in any  
18 business that under the Constitution of the United States may  
19 not be made the subject of taxation by this State.

20 (e-5) If a county imposes a tax under this Section, the  
21 county board may, by ordinance, discontinue or lower the rate  
22 of the tax. If the county board lowers the tax rate or  
23 discontinues the tax, a referendum must be held in accordance  
24 with subsection (a) of this Section in order to increase the  
25 rate of the tax or to reimpose the discontinued tax.

26 (f) Beginning April 1, 1998, the results of any election

1 authorizing a proposition to impose a tax under this Section or  
2 effecting a change in the rate of tax, or any ordinance  
3 lowering the rate or discontinuing the tax, shall be certified  
4 by the county clerk and filed with the Illinois Department of  
5 Revenue either (i) on or before the first day of April,  
6 whereupon the Department shall proceed to administer and  
7 enforce the tax as of the first day of July next following the  
8 filing; or (ii) on or before the first day of October,  
9 whereupon the Department shall proceed to administer and  
10 enforce the tax as of the first day of January next following  
11 the filing.

12 (g) When certifying the amount of a monthly disbursement to  
13 a county under this Section, the Department shall increase or  
14 decrease the amounts by an amount necessary to offset any  
15 miscalculation of previous disbursements. The offset amount  
16 shall be the amount erroneously disbursed within the previous 6  
17 months from the time a miscalculation is discovered.

18 (h) This Section may be cited as the "Special County  
19 Occupation Tax For Public Safety, Public Facilities, or  
20 Transportation Law".

21 (i) For purposes of this Section, "public safety" includes,  
22 but is not limited to, crime prevention, detention, fire  
23 fighting, police, medical, ambulance, or other emergency  
24 services. For the purposes of this Section, "transportation"  
25 includes, but is not limited to, the construction, maintenance,  
26 operation, and improvement of public highways, any other



1 purpose for which a county may expend funds under the Illinois  
2 Highway Code, and passenger rail transportation. For the  
3 purposes of this Section, "public facilities purposes"  
4 includes, but is not limited to, the acquisition, development,  
5 construction, reconstruction, rehabilitation, improvement,  
6 financing, architectural planning, and installation of capital  
7 facilities consisting of buildings, structures, and durable  
8 equipment and for the acquisition and improvement of real  
9 property and interest in real property required, or expected to  
10 be required, in connection with the public facilities, for use  
11 by the county for the furnishing of governmental services to  
12 its citizens, including but not limited to museums and nursing  
13 homes.

14 (j) The Department may promulgate rules to implement this  
15 amendatory Act of the 95th General Assembly only to the extent  
16 necessary to apply the existing rules for the Special County  
17 Retailers' Occupation Tax for Public Safety to this new purpose  
18 for public facilities.

19 (Source: P.A. 94-781, eff. 5-19-06; 95-474, eff. 1-1-08;  
20 95-1002, eff. 11-20-08.)

21 (55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

22 Sec. 5-1035.1. County Motor Fuel Tax Law. The county board  
23 of the counties of DuPage, Kane and McHenry may, by an  
24 ordinance or resolution adopted by an affirmative vote of a  
25 majority of the members elected or appointed to the county

1 board, impose a tax upon all persons engaged in the county in  
2 the business of selling motor fuel, as now or hereafter defined  
3 in the Motor Fuel Tax Law, at retail for the operation of motor  
4 vehicles upon public highways or for the operation of  
5 recreational watercraft upon waterways. Kane County may exempt  
6 diesel fuel from the tax imposed pursuant to this Section. The  
7 tax may be imposed, in half-cent increments, at a rate not  
8 exceeding 4 cents per gallon of motor fuel sold at retail  
9 within the county for the purpose of use or consumption and not  
10 for the purpose of resale. The proceeds from the tax shall be  
11 used by the county solely for the purpose of operating,  
12 constructing and improving public highways and waterways, and  
13 acquiring real property and right-of-ways for public highways  
14 and waterways within the county imposing the tax.

15 A tax imposed pursuant to this Section, and all civil  
16 penalties that may be assessed as an incident thereof, shall be  
17 administered, collected and enforced by the Illinois  
18 Department of Revenue in the same manner as the tax imposed  
19 under the Retailers' Occupation Tax Act, as now or hereafter  
20 amended, insofar as may be practicable; except that in the  
21 event of a conflict with the provisions of this Section, this  
22 Section shall control. The Department of Revenue shall have  
23 full power: to administer and enforce this Section; to collect  
24 all taxes and penalties due hereunder; to dispose of taxes and  
25 penalties so collected in the manner hereinafter provided; and  
26 to determine all rights to credit memoranda arising on account

1 of the erroneous payment of tax or penalty hereunder.

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

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

1 enforcement of this Section, which appropriation shall not  
2 exceed \$200,000 for fiscal year 1990 and, for each year  
3 thereafter, shall not exceed 2% of the amount deposited into  
4 the County Option Motor Fuel Tax Fund during the preceding  
5 fiscal year.

6 A county may direct, by ordinance, that all or a portion of  
7 the taxes and penalties collected under the County Option Motor  
8 Fuel Tax shall be deposited into the Transportation Development  
9 Partnership Trust Fund.

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

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

1 ordinance or resolution effecting the change or  
2 discontinuance.

3 This Section shall be known and may be cited as the County  
4 Motor Fuel Tax Law.

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

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