

## 98TH GENERAL ASSEMBLY State of Illinois 2013 and 2014 HB0985

Introduced 1/29/2013, by Rep. David Reis

## SYNOPSIS AS INTRODUCED:

30 ILCS 105/5 from Ch. 127, par. 141 30 ILCS 105/5d from Ch. 127, par. 141d 30 ILCS 105/8.3 from Ch. 127, par. 144.3 30 ILCS 105/5e rep. 35 ILCS 505/8 from Ch. 120, par. 424

Amends the State Finance Act. Provides that the Motor Fuel Tax Fund, the State Construction Account Fund, and the Road Fund shall not be subject to sweeps, administrative charges or chargebacks, or any other fiscal or budgetary maneuver that would transfer any amount from those Funds into any other Fund of the State unless those actions were specifically authorized by law prior to the effective date of the amendatory Act. Repeals a Section of the State Finance Act authorizing the Governor to transfer moneys from the Road Fund to State Construction Account Fund. Effective immediately.

LRB098 03903 KMW 33921 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning finance.

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

- Section 5. The State Finance Act is amended by changing Sections 5, 5d, and 8.3 as follows:
- 6 (30 ILCS 105/5) (from Ch. 127, par. 141)
- 7 Sec. 5. Special funds.

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- 8 (a) There are special funds in the State Treasury
  9 designated as specified in the Sections which succeed this
  10 Section 5 and precede Section 6.
- (b) Except as provided in the Illinois Motor Vehicle Theft 11 12 Prevention Act, when any special fund in the State Treasury is discontinued by an Act of the General Assembly, any balance 13 14 remaining therein on the effective date of such Act shall be transferred to the General Revenue Fund, or to such other fund 15 16 as such Act shall provide. Warrants outstanding against such 17 discontinued fund at the time of the transfer of any such balance therein shall be paid out of the fund to which the 18 19 transfer was made.
  - (c) When any special fund in the State Treasury has been inactive for 18 months or longer, the fund is automatically terminated by operation of law and the balance remaining in such fund shall be transferred by the Comptroller to the

- 1 General Revenue Fund. When a special fund has been terminated
- 2 by operation of law as provided in this Section, the General
- 3 Assembly shall repeal or amend all Sections of the statutes
- 4 creating or otherwise referring to that fund.
- 5 The Comptroller shall be allowed the discretion to maintain
- 6 or dissolve any federal trust fund which has been inactive for
- 7 18 months or longer.
- 8 (d) (Blank).
- 9 (e) (Blank).
- 10 <u>(f) Beginning on the effective date of this amendatory Act</u>
- of the 98th General Assembly, and notwithstanding any other law
- to the contrary, neither the Motor Fuel Tax Fund, the State
- 13 Construction Account Fund, nor the Road Fund shall be subject
- 14 to sweeps, administrative charges or chargebacks, or any other
- 15 fiscal or budgetary maneuver that would transfer any amount
- 16 from those Funds into any other Fund of the State unless
- specifically authorized by law prior to the effective date of
- this amendatory Act of the 98th General Assembly. It shall not
- 19 be lawful to circumvent this limitation by governmental
- 20 reorganization or other methods.
- 21 (Source: P.A. 90-372, eff. 7-1-98.)
- 22 (30 ILCS 105/5d) (from Ch. 127, par. 141d)
- 23 Sec. 5d. The Except as provided by Section 5e of this Act,
- 24 the State Construction Account Fund shall be used exclusively
- for the construction, reconstruction and maintenance of the

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State maintained highway system. None Except as provided by Section 5e of this Act, none of the money deposited in the State Construction Account Fund shall be used to pay the cost of administering the Motor Fuel Tax Law as now or hereafter amended, nor be appropriated for use by the Department of pay the cost of its Transportation to operations administration, nor be used in any manner for the payment of regular or contractual employees of the State, transferred or allocated by the Comptroller and Treasurer or be otherwise used, except for the sole purpose of construction, reconstruction and maintenance of the State maintained highway system as the Illinois General Assembly shall provide by appropriation from this fund. Beginning with the month immediately following the effective date of this amendatory Act of 1985, investment income which is attributable to the investment of moneys of the State Construction Account Fund shall be retained in that fund for the uses specified in this Section.

Beginning on the effective date of this amendatory Act of the 98th General Assembly, and notwithstanding any other law to the contrary, the State Construction Account Fund shall not be subject to sweeps, administrative charges or chargebacks, or any other fiscal or budgetary maneuver that would transfer any amount from this Fund into any other Fund of the State unless specifically authorized by law prior to the effective date of this amendatory Act of the 98th General Assembly. It shall not

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- 1 <u>be lawful to circumvent this limitation by governmental</u>
- 2 reorganization or other methods.
- 3 (Source: P.A. 84-431.)
- 4 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)
  - Sec. 8.3. Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:
  - first -- to pay the cost of administration of Chapters 2 through 10 of the Illinois Vehicle Code, except the cost of administration of Articles I and II of Chapter 3 of that Code; and

secondly -- for expenses of the Department Transportation for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways in accordance with the provisions of laws relating thereto, or for any purpose related or incident to and connected therewith, including the separation of grades of those highways with railroads and with highways and including the payment of awards made by the Illinois Workers' Compensation Commission under the

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of the Workers' Compensation Act terms or Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation; or for the acquisition of land and the erection of buildings for highway purposes, including the acquisition of highway right-of-way or for investigations to determine the reasonably anticipated future highway needs; or for making of surveys, plans, specifications and estimates for and in the construction and maintenance of flight strips and of highways necessary to provide access to military and naval reservations, to defense industries and defense-industry sites, and to the sources of raw materials and for replacing existing highways and highway connections shut off from general public use at military and naval reservations and defense-industry sites, or for the purchase of right-of-way, except that the State shall be reimbursed in full for any expense incurred in building the flight strips; or for the operating and maintaining of highway garages; or for patrolling and policing the public highways and conserving the peace; or for the operating expenses of the Department relating to the administration of public transportation programs; or, during fiscal year 2012 only, for the purposes of a grant not to exceed \$8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2013 only, for the

purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those

purposes or any other purpose that may be provided by law.

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

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

- 1. Department of Public Health;
- 2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, except during fiscal year 2012 only when no more than \$40,000,000 may be expended and except during fiscal year 2013 only when no more than \$17,570,300 may be expended;
- 3. Department of Central Management Services, except for expenditures incurred for group insurance premiums of appropriate personnel;
  - 4. Judicial Systems and Agencies.

Beginning with fiscal year 1981 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

- 1. Department of State Police, except for expenditures with respect to the Division of Operations;
- 2. Department of Transportation, only with respect to Intercity Rail Subsidies, except during fiscal year 2012 only when no more than \$40,000,000 may be expended and except during fiscal year 2013 only when no more than \$26,000,000 may be expended, and Rail Freight Services.

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

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to the following Departments

- or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:
- 1. Department of State Police, except not more than 40% of the funds appropriated for the Division of Operations;
  - 2. State Officers.

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

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

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

secondly -- no Road Fund monies derived from fees, excises, or license taxes relating to registration, operation and use of vehicles on public highways or to fuels used for the propulsion of those vehicles, shall be appropriated or expended other than for costs administering the laws imposing those fees, excises, and license taxes, statutory refunds and adjustments allowed thereunder, administrative costs of the Department of Transportation, including, but not limited to, the operating expenses of the Department relating to the administration of public transportation programs, payment of debts and liabilities incurred in construction and reconstruction of public highways and bridges, acquisition rights-of-way for and the cost of construction, reconstruction, maintenance, repair, and operation of public highways and bridges under the direction and supervision of the State, political subdivision, municipality collecting those monies, or during fiscal year 2012 only for the purposes of a grant not to exceed \$8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, and the costs for patrolling and policing the public highways (by State, political subdivision, or municipality collecting that money) for enforcement of

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traffic laws. The separation of grades of such highways
with railroads and costs associated with protection of
at-grade highway and railroad crossing shall also be
permissible.

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

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

In fiscal year 1994, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1991 Road Fund appropriations to the Secretary of State for those purposes, plus \$9,800,000. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other method.

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

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

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

1 Fiscal Year 2008 \$130,500,000;

2 Fiscal Year 2009 \$130,500,000.

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

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

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

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

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

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

- 1 government.
- 2 The additional amounts authorized for expenditure by the
- 3 Secretary of State and the Department of State Police in this
- 4 Section by this amendatory Act of the 94th General Assembly
- 5 shall be repaid to the Road Fund from the General Revenue Fund
- 6 in the next succeeding fiscal year that the General Revenue
- 7 Fund has a positive budgetary balance, as determined by
- 8 generally accepted accounting principles applicable to
- 9 government.
- Beginning on the effective date of this amendatory Act of
- 11 the 98th General Assembly, and notwithstanding any other law to
- the contrary, the Road Fund shall not be subject to sweeps,
- administrative charges or chargebacks, or any other fiscal or
- 14 budgetary maneuver that would transfer any amount from this
- 15 Fund into any other Fund of the State unless specifically
- 16 authorized by law prior to the effective date of this
- amendatory Act of the 98th General Assembly. It shall not be
- 18 lawful to circumvent this limitation by governmental
- reorganization or other methods.
- 20 (Source: P.A. 96-34, eff. 7-13-09; 96-959, eff. 7-1-10; 97-72,
- 21 eff. 7-1-11; 97-732, eff. 6-30-12.)
- 22 (30 ILCS 105/5e rep.)
- 23 Section 10. The State Finance Act is amended by repealing
- Section 5e.

- 1 Section 15. The Motor Fuel Tax Law is amended by changing
- 2 Section 8 as follows:
- 3 (35 ILCS 505/8) (from Ch. 120, par. 424)
- 4 Sec. 8. Except as provided in Section 8a, subdivision
- 5 (h)(1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
- 6 16 of Section 15, all money received by the Department under
- 7 this Act, including payments made to the Department by member
- 8 jurisdictions participating in the International Fuel Tax
- 9 Agreement, shall be deposited in a special fund in the State
- 10 treasury, to be known as the "Motor Fuel Tax Fund", and shall
- 11 be used as follows:
- 12 (a) 2 1/2 cents per gallon of the tax collected on special
- 13 fuel under paragraph (b) of Section 2 and Section 13a of this
- 14 Act shall be transferred to the State Construction Account Fund
- in the State Treasury;
- 16 (b) \$420,000 shall be transferred each month to the State
- 17 Boating Act Fund to be used by the Department of Natural
- 18 Resources for the purposes specified in Article X of the Boat
- 19 Registration and Safety Act;
- (c) \$3,500,000 shall be transferred each month to the Grade
- 21 Crossing Protection Fund to be used as follows: not less than
- \$12,000,000 each fiscal year shall be used for the construction
- or reconstruction of rail highway grade separation structures;
- 24 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
- 25 fiscal year 2010 and each fiscal year thereafter shall be

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transferred to the Transportation Regulatory Fund and shall be accounted for as part of the rail carrier portion of such funds and shall be used to pay the cost of administration of the Illinois Commerce Commission's railroad safety program in connection with its duties under subsection (3) of Section 18c-7401 of the Illinois Vehicle Code, with the remainder to be used by the Department of Transportation upon order of the Illinois Commerce Commission, to pay that part of the cost apportioned by such Commission to the State to cover the interest of the public in the use of highways, roads, streets, or pedestrian walkways in the county highway system, township and district road system, or municipal street system as defined in the Illinois Highway Code, as the same may from time to time be amended, for separation of grades, for installation, construction or reconstruction of crossing protection or reconstruction, alteration, relocation including construction or improvement of any existing highway necessary for access to property or improvement of any grade crossing and grade crossing surface including the necessary highway approaches thereto of any railroad across the highway or public road, or for the installation, construction, reconstruction, maintenance of a pedestrian walkway over or under a railroad right-of-way, as provided for in and in accordance with Section 18c-7401 of the Illinois Vehicle Code. The Commission may order up to \$2,000,000 per year in Grade Crossing Protection Fund moneys for the improvement of grade crossing surfaces and up to

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\$300,000 per year for the maintenance and renewal of 4-quadrant gate vehicle detection systems located at non-high speed rail grade crossings. The Commission shall not order more than \$2,000,000 per year in Grade Crossing Protection Fund moneys for pedestrian walkways. In entering orders for projects for which payments from the Grade Crossing Protection Fund will be made, the Commission shall account for expenditures authorized by the orders on a cash rather than an accrual basis. For purposes of this requirement an "accrual basis" assumes that the total cost of the project is expended in the fiscal year in which the order is entered, while a "cash basis" allocates the cost of the project among fiscal years as expenditures are actually made. To meet the requirements of this subsection, the Illinois Commerce Commission shall develop annual and 5-year project plans of rail crossing capital improvements that will be paid for with moneys from the Grade Crossing Protection Fund. The annual project plan shall identify projects for the succeeding fiscal year and the 5-year project plan shall identify projects for the 5 directly succeeding fiscal years. The Commission shall submit the annual and 5-year project plans for this Fund to the Governor, the President of the Senate, the Senate Minority Leader, the Speaker of the House Representatives, and the Minority Leader of the House of Representatives on the first Wednesday in April of each year;

(d) of the amount remaining after allocations provided for in subsections (a), (b) and (c), a sufficient amount shall be

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- 1 reserved to pay all of the following:
  - (1) the costs of the Department of Revenue in administering this Act;
    - (2) the costs of the Department of Transportation in performing its duties imposed by the Illinois Highway Code for supervising the use of motor fuel tax funds apportioned to municipalities, counties and road districts;
    - (3) refunds provided for in Section 13, refunds for overpayment of decal fees paid under Section 13a.4 of this Act, and refunds provided for under the terms of the International Fuel Tax Agreement referenced in Section 14a;
    - from October 1, 1985 until June 30, 1994, the administration of the Vehicle Emissions Inspection Law, amount shall be certified monthly Environmental Protection Agency to the State Comptroller and shall promptly be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund, and for the period July 1, 1994 through June 30, 2000, one-twelfth of \$25,000,000 each month, for the period July 1, 2000 through June 30, 2003, one-twelfth of \$30,000,000 each month, and \$15,000,000 on July 1, 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000 on each July 1 and October 1, or as soon thereafter as may be practical, during the period July 1, 2004 through June 30, 2012, for the administration of the Vehicle Emissions

_	Inspection	Law	of	2005,	to	be	transfe	rred	by	the	State
2	Comptroller	and	Tre	asurer	fro	m th	ne Motor	Fuel	Tax	Fund	linto
3	the Vehicle	Insp	ect	ion Fun	ıd;						

- (5) amounts ordered paid by the Court of Claims; and
- (6) payment of motor fuel use taxes due to member jurisdictions under the terms of the International Fuel Tax Agreement. The Department shall certify these amounts to the Comptroller by the 15th day of each month; the Comptroller shall cause orders to be drawn for such amounts, and the Treasurer shall administer those amounts on or before the last day of each month;
- (e) after allocations for the purposes set forth in subsections (a), (b), (c) and (d), the remaining amount shall be apportioned as follows:
- 15 (1) Until January 1, 2000, 58.4%, and beginning January 1, 2000, 45.6% shall be deposited as follows:
- 17 (A) 37% into the State Construction Account Fund,
  18 and
  - (B) 63% into the Road Fund, \$1,250,000 of which shall be reserved each month for the Department of Transportation to be used in accordance with the provisions of Sections 6-901 through 6-906 of the Illinois Highway Code;
  - (2) Until January 1, 2000, 41.6%, and beginning January 1, 2000, 54.4% shall be transferred to the Department of Transportation to be distributed as follows:

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

As soon as may be after the first day of each month the Department of Transportation shall allot to each municipality its share of the amount apportioned t.he to several municipalities which shall be in proportion to the population of such municipalities as determined by the last preceding municipal census if conducted by the Federal Government or Federal census. If territory is annexed to any municipality subsequent to the time of the last preceding census the corporate authorities of such municipality may cause a census to be taken of such annexed territory and the population so ascertained for such territory shall be added to the population of the municipality as determined by the last preceding census for the purpose of determining the allotment for that municipality. If the population of any municipality was not determined by the last Federal census preceding any apportionment, the apportionment to such municipality shall be in accordance with any census taken by such municipality. Any municipal census used in accordance with this Section shall be certified to the Department of Transportation by the clerk of such municipality, and the accuracy thereof shall be subject to

approval of the Department which may make such corrections as it ascertains to be necessary.

As soon as may be after the first day of each month the Department of Transportation shall allot to each county its share of the amount apportioned to the several counties of the State as herein provided. Each allotment to the several counties having less than 1,000,000 inhabitants shall be in proportion to the amount of motor vehicle license fees received from the residents of such counties, respectively, during the preceding calendar year. The Secretary of State shall, on or before April 15 of each year, transmit to the Department of Transportation a full and complete report showing the amount of motor vehicle license fees received from the residents of each county, respectively, during the preceding calendar year. The Department of Transportation shall, each month, use for allotment purposes the last such report received from the Secretary of State.

As soon as may be after the first day of each month, the Department of Transportation shall allot to the several counties their share of the amount apportioned for the use of road districts. The allotment shall be apportioned among the several counties in the State in the proportion which the total mileage of township or district roads in the respective counties bears to the total mileage of all township and district roads in the State. Funds allotted to the respective counties for the use of road districts therein shall be

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allocated to the several road districts in the county in the proportion which the total mileage of such township or district roads in the respective road districts bears to the total mileage of all such township or district roads in the county. After July 1 of any year prior to 2011, no allocation shall be made for any road district unless it levied a tax for road and bridge purposes in an amount which will require the extension of such tax against the taxable property in any such road district at a rate of not less than either .08% of the value thereof, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less. Beginning July 1, 2011 and each July 1 thereafter, an allocation shall be made for any road district if it levied a tax for road and bridge purposes. In counties other than DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than 0.08% of the value thereof, based upon the assessment for the year immediately prior to the year in which the tax was levied and as equalized by the Department of Revenue, then the amount of the allocation for that road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by 0.08%. In DuPage County, if the amount of the tax

levy requires the extension of the tax against the taxable property in the road district at a rate that is less than the lesser of (i) 0.08% of the value of the taxable property in the road district, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue, or (ii) a rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district, then the amount of the allocation for the road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by the lesser of (i) 0.08% or (ii) the rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district.

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

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Illinois Highway Code, and the tax was levied in an amount that would require extension at a rate of not less than 0.08% of the value of the taxable property of that road district, as equalized or assessed by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, that levy shall be deemed a proper compliance with this Section and shall qualify such road district for a full, rather than proportionate, allotment under this Section. If the levy for the special tax is less than 0.08% of the value of the taxable property, or, in DuPage County if the levy for the special tax is less than the lesser of (i) 0.08% or (ii) \$12,000 per mile of road under the jurisdiction of the road district, and if the levy for the special tax is more than any other levy for road and bridge purposes, then the levy for the special tax qualifies the road district for a proportionate, rather than full, allotment under this Section. If the levy for the special tax is equal to or less than any other levy for road and bridge purposes, then any allotment under this Section shall be determined by the other levy for road and bridge purposes.

Prior to 2011, if a township has transferred to the road and bridge fund money which, when added to the amount of any tax levy of the road district would be the equivalent of a tax levy requiring extension at a rate of at least .08%, or, in DuPage County, an amount equal to or greater than \$12,000 per

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mile of road under the jurisdiction of the road district,
whichever is less, such transfer, together with any such tax
levy, shall be deemed a proper compliance with this Section and
shall qualify the road district for an allotment under this
Section.

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

As used in this Section the term "road district" means any

road district, including a county unit road district, provided for by the Illinois Highway Code; and the term "township or district road" means any road in the township and district road system as defined in the Illinois Highway Code. For the purposes of this Section, "township or district road" also includes such roads as are maintained by park districts, forest preserve districts and conservation districts. The Department of Transportation shall determine the mileage of all township and district roads for the purposes of making allotments and allocations of motor fuel tax funds for use in road districts.

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

Beginning on the effective date of this amendatory Act of the 98th General Assembly, and notwithstanding any other law to the contrary, the Motor Fuel Tax Fund shall not be subject to sweeps, administrative charges or chargebacks, or any other fiscal or budgetary maneuver that would transfer any amount from this Fund into any other Fund of the State unless specifically authorized by law prior to the effective date of this amendatory Act of the 98th General Assembly. It shall not be lawful to circumvent this limitation by governmental reorganization or other methods.

- 1 (Source: P.A. 96-34, eff. 7-13-09; 96-45, eff. 7-15-09; 96-959,
- 2 eff. 7-1-10; 96-1000, eff. 7-2-10; 96-1024, eff. 7-12-10;
- 3 96-1384, eff. 7-29-10; 97-72, eff. 7-1-11; 97-333, eff.
- 4 8-12-11.)
- 5 Section 99. Effective date. This Act takes effect upon
- 6 becoming law.