



Rep. Robert W. Pritchard

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09900HB4368ham001

LRB099 15607 AWJ 44551 a

1 AMENDMENT TO HOUSE BILL 4368

2 AMENDMENT NO. _____. Amend House Bill 4368 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Counties Code is amended by changing
5 Section 5-1035.1 as follows:

6 (55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

7 Sec. 5-1035.1. County Motor Fuel Tax Law. The county board
8 of the counties of Boone, DeKalb, DuPage, Kane, and McHenry
9 may, by an ordinance or resolution adopted by an affirmative
10 vote of a majority of the members elected or appointed to the
11 county board, impose a tax upon all persons engaged in the
12 county in the business of selling motor fuel, as now or
13 hereafter defined in the Motor Fuel Tax Law, at retail for the
14 operation of motor vehicles upon public highways or for the
15 operation of recreational watercraft upon waterways. Kane
16 County may exempt diesel fuel from the tax imposed pursuant to

1 this Section. The tax may be imposed, in half-cent increments,
2 at a rate not exceeding 4 cents per gallon of motor fuel sold
3 at retail within the county for the purpose of use or
4 consumption and not for the purpose of resale. The proceeds
5 from the tax shall be used by the county solely for the purpose
6 of operating, constructing and improving public highways and
7 waterways, and acquiring real property and right-of-ways for
8 public highways and waterways within the county imposing the
9 tax.

10 A tax imposed pursuant to this Section, and all civil
11 penalties that may be assessed as an incident thereof, shall be
12 administered, collected and enforced by the Illinois
13 Department of Revenue in the same manner as the tax imposed
14 under the Retailers' Occupation Tax Act, as now or hereafter
15 amended, insofar as may be practicable; except that in the
16 event of a conflict with the provisions of this Section, this
17 Section shall control. The Department of Revenue shall have
18 full power: to administer and enforce this Section; to collect
19 all 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.

23 Whenever the Department determines that a refund shall be
24 made under this Section to a claimant instead of issuing a
25 credit memorandum, the Department shall notify the State
26 Comptroller, who shall cause the order to be drawn for the

1 amount specified, and to the person named, in the notification
2 from the Department. The refund shall be paid by the State
3 Treasurer out of the County Option Motor Fuel Tax Fund.

4 The Department shall forthwith pay over to the State
5 Treasurer, ex-officio, as trustee, all taxes and penalties
6 collected hereunder, which shall be deposited into the County
7 Option Motor Fuel Tax Fund, a special fund in the State
8 Treasury which is hereby created. On or before the 25th day of
9 each calendar month, the Department shall prepare and certify
10 to the State Comptroller the disbursement of stated sums of
11 money to named counties for which taxpayers have paid taxes or
12 penalties hereunder to the Department during the second
13 preceding calendar month. The amount to be paid to each county
14 shall be the amount (not including credit memoranda) collected
15 hereunder from retailers within the county during the second
16 preceding calendar month by the Department, but not including
17 an amount equal to the amount of refunds made during the second
18 preceding calendar month by the Department on behalf of the
19 county; less 2% of the balance, which sum shall be retained by
20 the State Treasurer to cover the costs incurred by the
21 Department in administering and enforcing the provisions of
22 this Section. The Department, at the time of each monthly
23 disbursement to the counties, shall prepare and certify to the
24 Comptroller the amount so retained by the State Treasurer,
25 which shall be transferred into the Tax Compliance and
26 Administration Fund.

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

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

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

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

26 (Source: P.A. 98-1049, eff. 8-25-14.)

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