



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB5515

Introduced 2/9/2024, by Rep. Robert "Bob" Rita

SYNOPSIS AS INTRODUCED:

35 ILCS 505/2a
415 ILCS 125/390

from Ch. 120, par. 418a

Amends the Motor Fuel Tax Law. Provides that the tax imposed on receivers of motor fuel applies until January 1, 2040 (currently, January 1, 2025). Amends the Environmental Impact Fee Law. Extends the repeal of the Environmental Impact Fee Law until January 1, 2040. Effective immediately.

LRB103 37494 HLH 67617 b

1 AN ACT concerning revenue.

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

4 Section 5. The Motor Fuel Tax Law is amended by changing
5 Section 2a as follows:

6 (35 ILCS 505/2a) (from Ch. 120, par. 418a)

7 Sec. 2a. Except as hereinafter provided, on and after
8 January 1, 1990 and before January 1, 2040 ~~January 1, 2025~~, a
9 tax of three-tenths of a cent per gallon is imposed upon the
10 privilege of being a receiver in this State of fuel for sale or
11 use. Beginning January 1, 2021, this tax is not imposed on
12 sales of aviation fuel for so long as the revenue use
13 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
14 binding on the State.

15 The tax shall be paid by the receiver in this State who
16 first sells or uses fuel. In the case of a sale, the tax shall
17 be stated as a separate item on the invoice.

18 For the purpose of the tax imposed by this Section, being a
19 receiver of "motor fuel" as defined by Section 1.1 of this Act,
20 and aviation fuels, home heating oil and kerosene, but
21 excluding liquified petroleum gases, is subject to tax without
22 regard to whether the fuel is intended to be used for operation
23 of motor vehicles on the public highways and waters. However,

1 no such tax shall be imposed upon the importation or receipt of
2 aviation fuels and kerosene at airports with over 300,000
3 operations per year, for years prior to 1991, and over 170,000
4 operations per year beginning in 1991, located in a city of
5 more than 1,000,000 inhabitants for sale to or use by holders
6 of certificates of public convenience and necessity or foreign
7 air carrier permits, issued by the United States Department of
8 Transportation, and their air carrier affiliates, or upon the
9 importation or receipt of aviation fuels and kerosene at
10 facilities owned or leased by those certificate or permit
11 holders and used in their activities at an airport described
12 above. In addition, no such tax shall be imposed upon the
13 importation or receipt of diesel fuel or liquefied natural gas
14 sold to or used by a rail carrier registered pursuant to
15 Section 18c-7201 of the Illinois Vehicle Code or otherwise
16 recognized by the Illinois Commerce Commission as a rail
17 carrier, to the extent used directly in railroad operations.
18 In addition, no such tax shall be imposed when the sale is made
19 with delivery to a purchaser outside this State or when the
20 sale is made to a person holding a valid license as a receiver.
21 In addition, no tax shall be imposed upon diesel fuel or
22 liquefied natural gas consumed or used in the operation of
23 ships, barges, or vessels, that are used primarily in or for
24 the transportation of property in interstate commerce for hire
25 on rivers bordering on this State, if the diesel fuel or
26 liquefied natural gas is delivered by a licensed receiver to

1 the purchaser's barge, ship, or vessel while it is afloat upon
2 that bordering river. A specific notation thereof shall be
3 made on the invoices or sales slips covering each sale.

4 (Source: P.A. 100-9, eff. 7-1-17; 101-604, eff. 12-13-19.)

5 Section 10. The Environmental Impact Fee Law is amended by
6 changing Section 390 as follows:

7 (415 ILCS 125/390)

8 (Section scheduled to be repealed on January 1, 2025)

9 Sec. 390. Repeal. This Article is repealed on January 1,
10 2040 ~~January 1, 2025~~.

11 (Source: P.A. 96-161, eff. 8-10-09.)

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