

93RD GENERAL ASSEMBLY State of Illinois 2003 and 2004 HB4509

Introduced 02/03/04, by Dan Reitz

SYNOPSIS AS INTRODUCED:

35 ILCS 105/3-40

from Ch. 120, par. 439.3-40

Amends the Use Tax Act. Provides that "gasohol" means motor fuel that is at least (now, no more than) 90% gasoline and no more than (now, at least) 10% denatured ethanol that contains no more than 1.25% water by weight. Effective immediately.

LRB093 17526 SJM 43195 b

1 AN ACT concerning taxation.

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

- 4 Section 5. The Use Tax Act is amended by changing Section
- 5 3-40 as follows:
- 6 (35 ILCS 105/3-40) (from Ch. 120, par. 439.3-40)
- 7 Sec. 3-40. Gasohol. As used in this Act, "gasohol" means
- 8 motor fuel that is <u>at least</u> no more than 90% gasoline and no
- 9 more than at least 10% denatured ethanol that contains no more
- than 1.25% water by weight. Any person who knowingly sells or
- 11 represents as gasohol any fuel that does not qualify as gasohol
- 12 under this Act is guilty of a business offense and shall be
- 13 fined not more than \$100 for each day that the sale or
- 14 representation takes place after notification from the
- Department of Agriculture that the fuel in question does not
- 16 qualify as gasohol.
- 17 (Source: P.A. 91-51, eff. 6-30-99.)
- 18 Section 99. Effective date. This Act takes effect upon
- 19 becoming law.