

AN ACT concerning taxation.

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

Section 5. The Use Tax Act is amended by changing Section 3-40 as follows:

(35 ILCS 105/3-40) (from Ch. 120, par. 439.3-40)

Sec. 3-40. Gasohol. As used in this Act, "gasohol" means motor fuel that is a blend of ~~no more than 90% gasoline and at least 10% denatured ethanol~~ and gasoline that contains no more than 1.25% water by weight. The blend must contain 90% gasoline and 10% denatured ethanol. A maximum of one percent error factor in the amount of denatured ethanol used in the blend is allowable to compensate for blending equipment variations. Any person who knowingly sells or represents as gasohol any fuel that does not qualify as gasohol under this Act is guilty of a business offense and shall be fined not more than \$100 for each day that the sale or representation takes place after notification from the Department of Agriculture that the fuel in question does not qualify as gasohol.

(Source: P.A. 91-51, eff. 6-30-99.)

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