**Section 100.320 Airplanes**

The holder of an airplane license issued by the Commission shall be permitted to purchase alcoholic liquor whether from non-resident dealers, manufacturers, importing distributors, distributors, or foreign importers within the State of Illinois or outside of the State of Illinois on a non-tax paid basis and to file with the Illinois Department of Revenue, as may be required by the Department, a bond and monthly liquor gallonage reports, and make payment of gallonage tax due for those alcoholic liquors sold or dispensed in the State of Illinois. All of this is to be done in accordance with and in conformity with the procedures and standards set forth in Sections 8-1, 8-2, and 8-3 of the Act [235 ILCS 5/8-1, 8-2, and 8-3].

(Source: Amended at 23 Ill. Reg. 3787, effective March 15, 1999)