**Section 1003.60 Bankruptcy Discharge of Fees**

The truck license fees imposed pursuant to Article VIII of Chapter 3 of the Act are taxes and within the purview of section 507(a)(8)(E) and 523(a)(1)(A) of the Bankruptcy Code (11 USC 507(a)(8)(E) and 523(a)(1)(A)) and are not dischargeable in bankruptcy, and the provisions of Section 1003.30 shall apply to the collection of the alleged debtor's debt to the Secretary.

(Source: Amended at 34 Ill. Reg. 10199, effective June 29, 2010)