



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**  
**SB2370**

Introduced 2/3/2004, by John M. Sullivan

**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 17529 SJM 43198 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning taxation.

2 **Be it enacted by the People of the State of Illinois,**  
3 **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 at least ~~no more than~~ 90% gasoline and no  
9 more than ~~at least~~ 10% denatured ethanol that contains no more  
10 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  
15 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.