

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

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

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