

1 AN ACT concerning revenue.

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

4 Section 5. The Motor Fuel Tax Law is amended by changing  
5 Section 2a as follows:

6 (35 ILCS 505/2a) (from Ch. 120, par. 418a)

7 Sec. 2a. Except as hereinafter provided, on and after  
8 January 1, 1990 and before January 1, 2025 ~~2013~~, a tax of  
9 three-tenths of a cent per gallon is imposed upon the privilege  
10 of being a receiver in this State of fuel for sale or use.

11 The tax shall be paid by the receiver in this State who  
12 first sells or uses fuel. In the case of a sale, the tax shall  
13 be stated as a separate item on the invoice.

14 For the purpose of the tax imposed by this Section, being a  
15 receiver of "motor fuel" as defined by Section 1.1 of this Act,  
16 and aviation fuels, home heating oil and kerosene, but  
17 excluding liquified petroleum gases, is subject to tax without  
18 regard to whether the fuel is intended to be used for operation  
19 of motor vehicles on the public highways and waters. However,  
20 no such tax shall be imposed upon the importation or receipt of  
21 aviation fuels and kerosene at airports with over 300,000  
22 operations per year, for years prior to 1991, and over 170,000  
23 operations per year beginning in 1991, located in a city of

1 more than 1,000,000 inhabitants for sale to or use by holders  
2 of certificates of public convenience and necessity or foreign  
3 air carrier permits, issued by the United States Department of  
4 Transportation, and their air carrier affiliates, or upon the  
5 importation or receipt of aviation fuels and kerosene at  
6 facilities owned or leased by those certificate or permit  
7 holders and used in their activities at an airport described  
8 above. In addition, no such tax shall be imposed upon the  
9 importation or receipt of diesel fuel sold to or used by a rail  
10 carrier registered pursuant to Section 18c-7201 of the Illinois  
11 Vehicle Code or otherwise recognized by the Illinois Commerce  
12 Commission as a rail carrier, to the extent used directly in  
13 railroad operations. In addition, no such tax shall be imposed  
14 when the sale is made with delivery to a purchaser outside this  
15 State or when the sale is made to a person holding a valid  
16 license as a receiver. In addition, no tax shall be imposed  
17 upon diesel fuel consumed or used in the operation of ships,  
18 barges, or vessels, that are used primarily in or for the  
19 transportation of property in interstate commerce for hire on  
20 rivers bordering on this State, if the diesel fuel is delivered  
21 by a licensed receiver to the purchaser's barge, ship, or  
22 vessel while it is afloat upon that bordering river. A specific  
23 notation thereof shall be made on the invoices or sales slips  
24 covering each sale.

25 (Source: P.A. 92-232, eff. 8-2-01.)

1           Section 10. The Environmental Impact Fee Law is amended by  
2 changing Section 390 as follows:

3           (415 ILCS 125/390)

4           (Section scheduled to be repealed on January 1, 2013)

5           Sec. 390. Repeal. This Article is repealed on January 1,  
6 2025 ~~2013~~.

7           (Source: P.A. 92-291, eff. 8-9-01.)

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