



Adopted in House Comm. on Mar 11, 2010

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LRB096 20209 HLH 38139 a

1 AMENDMENT TO HOUSE BILL 6022

2 AMENDMENT NO. _____. Amend House Bill 6022 on page 1,
3 immediately below line 3, by inserting the following:

4 "Section 3. The Retailers' Occupation Tax Act is amended by
5 changing Section 2d as follows:

6 (35 ILCS 120/2d) (from Ch. 120, par. 441d)

7 Sec. 2d. Tax prepayment by motor fuel retailer.

8 (a) Any person engaged in the business of selling motor
9 fuel at retail, as defined in the Motor Fuel Tax Law, and who
10 is not a licensed distributor or supplier, as defined in the
11 Motor Fuel Tax Law, shall prepay to his or her distributor,
12 supplier, or other reseller of motor fuel a portion of the tax
13 imposed by this Act if the distributor, supplier, or other
14 reseller of motor fuel is registered under Section 2a or
15 Section 2c of this Act. The prepayment requirement provided for
16 in this Section does not apply to liquid propane gas.

1 (b) Beginning on July 1, 2000 and through December 31,
2 2000, the Retailers' Occupation Tax paid to the distributor,
3 supplier, or other reseller shall be an amount equal to \$0.01
4 per gallon of the motor fuel, except gasohol as defined in
5 Section 2-10 of this Act which shall be an amount equal to
6 \$0.01 per gallon, purchased from the distributor, supplier, or
7 other reseller.

8 (c) Before July 1, 2000 and then beginning on January 1,
9 2001 and through June 30, 2003, the Retailers' Occupation Tax
10 paid to the distributor, supplier, or other reseller shall be
11 an amount equal to \$0.04 per gallon of the motor fuel, except
12 gasohol as defined in Section 2-10 of this Act which shall be
13 an amount equal to \$0.03 per gallon, purchased from the
14 distributor, supplier, or other reseller.

15 (d) Beginning July 1, 2003 and through December 31, 2010
16 ~~thereafter~~, the Retailers' Occupation Tax paid to the
17 distributor, supplier, or other reseller shall be an amount
18 equal to \$0.06 per gallon of the motor fuel, except gasohol as
19 defined in Section 2-10 of this Act which shall be an amount
20 equal to \$0.05 per gallon, purchased from the distributor,
21 supplier, or other reseller.

22 (e) Beginning January 1, 2011 and thereafter, the
23 Retailers' Occupation Tax paid to the distributor, supplier, or
24 other reseller shall be at the rate established on a quarter
25 annual basis by the Department under this subsection. The rate
26 shall be established by the Department on January 1, April 1,

1 July 1, and October 1 of each year using the average selling
2 price, as defined in Section 1 of this Act, per gallon of motor
3 fuel sold in the State during the first 2 months of the
4 previous calendar quarter and multiplying that amount by 6.25%
5 to determine the cents per gallon rate. In the case of
6 biodiesel blends, as defined in Section 3-42 of the Use Tax
7 Act, with no less than 1% and no more than 10% biodiesel, and
8 in the case of gasohol, as defined in Section 3-40 of the Use
9 Tax Act, the rate shall be 80% of the rate established by the
10 Department under this subsection for motor fuel. The Department
11 shall provide persons subject to this Section notice of the
12 rate established under this subsection at least 30 days prior
13 to each January 1, April 1, July 1, and October 1. Publication
14 of the established rate on the Department's Internet website
15 shall constitute sufficient notice under this Section. The
16 Department may use data derived from independent surveys
17 conducted or accumulated by third parties to determine the
18 average selling price per gallon of motor fuel sold in the
19 State.

20 (f) Any person engaged in the business of selling motor
21 fuel at retail shall be entitled to a credit against tax due
22 under this Act in an amount equal to the tax paid to the
23 distributor, supplier, or other reseller.

24 (g) Every distributor, supplier, or other reseller
25 registered as provided in Section 2a or Section 2c of this Act
26 shall remit the prepaid tax on all motor fuel that is due from

1 any person engaged in the business of selling at retail motor
2 fuel with the returns filed under Section 2f or Section 3 of
3 this Act, but the vendors discount provided in Section 3 shall
4 not apply to the amount of prepaid tax that is remitted. Any
5 distributor or supplier who fails to properly collect and remit
6 the tax shall be liable for the tax. For purposes of this
7 Section, the prepaid tax is due on invoiced gallons sold during
8 a month by the 20th day of the following month.

9 (Source: P.A. 93-32, eff. 6-20-03.)"; and

10 on page 14, by replacing lines 21 through 23 with the
11 following:

12 "account of fire, theft, spillage, spoilage, leakage, or any
13 other provable cause when filing the return for the period
14 during which the loss occurred. If the distributor reports
15 losses due to fire or theft, then the distributor must include
16 any applicable fire department or police department reports and
17 any other documentation that the Department may require. The
18 mere"; and

19 on page 17, by replacing lines 15 through 18 with the
20 following:

21 "sustained on account of fire, theft, spillage, spoilage,
22 leakage, or any other provable cause when filing the return for
23 the period during which the loss occurred. If the supplier
24 reports losses due to fire or theft, then the distributor must

1 include any applicable fire department or police department
2 reports and any other documentation that the Department may
3 require. The mere making of the report does not assure the";
4 and

5 on page 48, by replacing lines 13 through 16 with the
6 following:

7 "reduction of motor fuel resulting from fire, theft, spillage,
8 spoilage, leakage, or any other provable cause, but does not
9 include a reduction resulting from evaporation or shrinkage due
10 to temperature variations. In the case of losses due to fire or
11 theft, the claimant must include any applicable fire department
12 or police department reports and any other documentation that
13 the Department may require."; and

14 on page 53, line 10, by replacing "\$60" with "\$40"; and

15 on page 53, line 12, by replacing "72" with "96 72".