



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB0209

by Rep. Michael J. Zalewski

#### SYNOPSIS AS INTRODUCED:

415 ILCS 135/40  
415 ILCS 135/60  
415 ILCS 135/65  
415 ILCS 135/85

Amends the Drycleaner Environmental Response Trust Fund Act. Provides that an active drycleaning facility that has previously received or is currently receiving reimbursement for the costs of a remedial action shall maintain continuous financial assurance for environmental liability coverage in the amount of at least \$500,000 until the earlier of (i) July 1, 2030 (was previously January 1, 2020) or (ii) the date the Drycleaner Environmental Response Trust Fund Council determines the drycleaning facility is an inactive drycleaning facility. Provides that the annual license period for a license issued under this Act shall be from January 1 through December 31 each year and may be renewed on reapplication to the Council and submission of proof of payment of the appropriate fee to the Council (previously, the fee was paid to the Department of Revenue). Makes corresponding changes. Provides that no person shall sell or transfer drycleaning solvent to an operator of a drycleaning facility that is not licensed by the Council under the Act (previously provided that no person shall knowingly sell or transfer those materials). Extends the repeal of specified provisions from January 1, 2020 to July 1, 2030.

LRB099 03892 MGM 23908 b

1 AN ACT concerning safety.

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

4 Section 5. The Drycleaner Environmental Response Trust  
5 Fund Act is amended by changing Sections 40, 60, 65, and 85 as  
6 follows:

7 (415 ILCS 135/40)

8 Sec. 40. Remedial action account.

9 (a) The remedial action account is established to provide  
10 reimbursement to eligible claimants for drycleaning solvent  
11 investigation, remedial action planning, and remedial action  
12 activities for existing drycleaning solvent contamination  
13 discovered at their drycleaning facilities.

14 (b) The following persons are eligible for reimbursement  
15 from the remedial action account:

16 (1) In the case of claimant who is the owner or  
17 operator of an active drycleaning facility licensed by the  
18 Council under this Act at the time of application for  
19 remedial action benefits afforded under the Fund, the  
20 claimant is only eligible for reimbursement of remedial  
21 action costs incurred in connection with a release from  
22 that drycleaning facility, subject to any other  
23 limitations under this Act.

1           (2) In the case of a claimant who is the owner of an  
2           inactive drycleaning facility and was the owner or operator  
3           of the drycleaning facility when it was an active  
4           drycleaning facility, the claimant is only eligible for  
5           reimbursement of remedial action costs incurred in  
6           connection with a release from the drycleaning facility,  
7           subject to any other limitations under this Act.

8           (c) An eligible claimant requesting reimbursement from the  
9           remedial action account shall meet all of the following:

10           (1) The claimant demonstrates that the source of the  
11           release is from the claimant's drycleaning facility.

12           (2) At the time the release was discovered by the  
13           claimant, the claimant and the drycleaning facility were in  
14           compliance with the Agency reporting and technical  
15           operating requirements.

16           (3) The claimant reported the release in a timely  
17           manner to the Agency in accordance with State law.

18           (4) (Blank).

19           (5) If the claimant is the owner or operator of an  
20           active drycleaning facility, the claimant has provided to  
21           the Council proof of implementation and maintenance of the  
22           following pollution prevention measures:

23                   (A) That all drycleaning solvent wastes generated  
24                   at a drycleaning facility be managed in accordance with  
25                   applicable State waste management laws and rules.

26                   (B) A prohibition on the discharge of wastewater

1 from drycleaning machines or of drycleaning solvent  
2 from drycleaning operations to a sanitary sewer or  
3 septic tank or to the surface or in groundwater.

4 (C) That every drycleaning facility:

5 (I) install a containment dike or other  
6 containment structure around each machine, item of  
7 equipment, drycleaning area, and portable waste  
8 container in which any drycleaning solvent is  
9 utilized, which shall be capable of containing  
10 leaks, spills, or releases of drycleaning solvent  
11 from that machine, item, area, or container. The  
12 containment dike or other containment structure  
13 shall be capable of at least the following: (i)  
14 containing a capacity of 110% of the drycleaning  
15 solvent in the largest tank or vessel within the  
16 machine; (ii) containing 100% of the drycleaning  
17 solvent of each item of equipment or drycleaning  
18 area; and (iii) containing 100% of the drycleaning  
19 solvent of the largest portable waste container or  
20 at least 10% of the total volume of the portable  
21 waste containers stored within the containment  
22 dike or structure, whichever is greater.

23 Petroleum underground storage tank systems  
24 that are upgraded in accordance with USEPA upgrade  
25 standards pursuant to 40 CFR Part 280 for the tanks  
26 and related piping systems and use a leak detection

1 system approved by the USEPA or IEPA are exempt  
2 from this secondary containment requirement; and

3 (II) seal or otherwise render impervious those  
4 portions of diked floor surfaces on which a  
5 drycleaning solvent may leak, spill, or otherwise  
6 be released.

7 (D) A requirement that all drycleaning solvent  
8 shall be delivered to drycleaning facilities by means  
9 of closed, direct-coupled delivery systems.

10 (6) An active drycleaning facility has maintained  
11 continuous financial assurance for environmental liability  
12 coverage in the amount of at least \$500,000 at least since  
13 the date of award of benefits under this Section or July 1,  
14 2000, whichever is earlier. An uninsured drycleaning  
15 facility that has filed an application for insurance with  
16 the Fund by January 1, 2004, obtained insurance through  
17 that application, and maintained that insurance coverage  
18 continuously shall be considered to have conformed with the  
19 requirements of this subdivision (6). To conform with this  
20 requirement the applicant must pay the equivalent of the  
21 total premiums due for the period beginning June 30, 2000  
22 through the date of application plus a 20% penalty of the  
23 total premiums due for that period.

24 (7) The release was discovered on or after July 1, 1997  
25 and before July 1, 2006.

26 (d) A claimant shall submit a completed application form

1 provided by the Council. The application shall contain  
2 documentation of activities, plans, and expenditures  
3 associated with the eligible costs incurred in response to a  
4 release of drycleaning solvent from a drycleaning facility.  
5 Application for remedial action account benefits must be  
6 submitted to the Council on or before June 30, 2005.

7 (e) Claimants shall be subject to the following deductible  
8 requirements, unless modified pursuant to the Council's  
9 authority under Section 75:

10 (1) An eligible claimant submitting a claim for an  
11 active drycleaning facility is responsible for the first  
12 \$5,000 of eligible investigation costs and for the first  
13 \$10,000 of eligible remedial action costs incurred in  
14 connection with the release from the drycleaning facility  
15 and is only eligible for reimbursement for costs that  
16 exceed those amounts, subject to any other limitations of  
17 this Act.

18 (2) An eligible claimant submitting a claim for an  
19 inactive drycleaning facility is responsible for the first  
20 \$10,000 of eligible investigation costs and for the first  
21 \$10,000 of eligible remedial action costs incurred in  
22 connection with the release from that drycleaning  
23 facility, and is only eligible for reimbursement for costs  
24 that exceed those amounts, subject to any other limitations  
25 of this Act.

26 (f) Claimants are subject to the following limitations on

1 reimbursement:

2 (1) Subsequent to meeting the deductible requirements  
3 of subsection (e), and pursuant to the requirements of  
4 Section 75, reimbursement shall not exceed \$300,000 per  
5 active drycleaning facility and \$50,000 per inactive  
6 drycleaning facility.

7 (2) A contract in which one of the parties to the  
8 contract is a claimant, for goods or services that may be  
9 payable or reimbursable from the Council, is void and  
10 unenforceable unless and until the Council has found that  
11 the contract terms are within the range of usual and  
12 customary rates for similar or equivalent goods or services  
13 within this State and has found that the goods or services  
14 are necessary for the claimant to comply with Council  
15 standards or other applicable regulatory standards.

16 (3) A claimant may appoint the Council as an agent for  
17 the purposes of negotiating contracts with suppliers of  
18 goods or services reimbursable by the Fund. The Council may  
19 select another contractor for goods or services other than  
20 the one offered by the claimant if the scope of the  
21 proposed work or actual work of the claimant's offered  
22 contractor does not reflect the quality of workmanship  
23 required or if the costs are determined to be excessive, as  
24 determined by the Council.

25 (4) The Council may require a claimant to obtain and  
26 submit 3 bids and may require specific terms and conditions

1 in a contract subject to approval.

2 (5) The Council may enter into a contract or an  
3 exclusive contract with the supplier of goods or services  
4 required by a claimant or class of claimants, in connection  
5 with an expense reimbursable from the Fund, for a specified  
6 good or service at a gross maximum price or fixed rate, and  
7 may limit reimbursement accordingly.

8 (6) Unless emergency conditions exist, a service  
9 provider shall obtain the Council's approval of the budget  
10 for the remediation work before commencing the work. No  
11 expense incurred that is above the budgeted amount shall be  
12 paid unless the Council approves the expense prior to its  
13 being incurred. All invoices and bills relating to the  
14 remediation work shall be submitted with appropriate  
15 documentation, as deemed necessary by the Council.

16 (7) Neither the Council nor an eligible claimant is  
17 responsible for payment for costs incurred that have not  
18 been previously approved by the Council, unless an  
19 emergency exists.

20 (8) The Council may determine the usual and customary  
21 costs of each item for which reimbursement may be awarded  
22 under this Section. The Council may revise the usual and  
23 customary costs from time to time as necessary, but costs  
24 submitted for reimbursement shall be subject to the rates  
25 in effect at the time the costs were incurred.

26 (9) If a claimant has pollution liability insurance



1 coverage other than coverage provided by the insurance  
2 account under this Act, that coverage shall be primary.  
3 Reimbursement from the remedial account shall be limited to  
4 the deductible amounts under the primary coverage and the  
5 amount that exceeds the policy limits of the primary  
6 coverage, subject to the deductible amounts of this Act. If  
7 there is a dispute between the claimant and the primary  
8 insurance provider, reimbursement from the remedial action  
9 account may be made to the claimant after the claimant  
10 assigns all of his or her interests in the insurance  
11 coverage to the Council.

12 (g) The source of funds for the remedial action account  
13 shall be moneys allocated to the account by the Council  
14 according to the Fund budget approved by the Council.

15 (h) A drycleaning facility will be classified as active or  
16 inactive for purposes of determining benefits under this  
17 Section based on the status of the facility on the date a claim  
18 is filed.

19 (i) Eligible claimants shall conduct remedial action in  
20 accordance with the Site Remediation Program under the  
21 Environmental Protection Act and Part 740 of Title 35 of the  
22 Illinois Administrative Code and the Tiered Approach to Cleanup  
23 Objectives under Part 742 of Title 35 of the Illinois  
24 Administrative Code.

25 (j) Effective January 1, 2012, an active drycleaning  
26 facility that has previously received or is currently receiving

1 reimbursement for the costs of a remedial action, as defined in  
2 this Act, shall maintain continuous financial assurance for  
3 environmental liability coverage in the amount of at least  
4 \$500,000 until the earlier of (i) July 1, 2030 ~~January 1, 2020~~  
5 or (ii) the date the Council determines the drycleaning  
6 facility is an inactive drycleaning facility. Failure to comply  
7 with this requirement will result in the revocation of the  
8 drycleaning facility's existing license and in the inability of  
9 the drycleaning facility to obtain or renew a license under  
10 Section 60 of this Act.

11 (Source: P.A. 96-774, eff. 1-1-10; 97-377, eff. 1-1-12.)

12 (415 ILCS 135/60)

13 (Section scheduled to be repealed on January 1, 2020)

14 Sec. 60. Drycleaning facility license.

15 (a) On and after January 1, 1998, no person shall operate a  
16 drycleaning facility in this State without a license issued by  
17 the Council.

18 (b) The Council shall issue an initial or renewal license  
19 to a drycleaning facility on submission by an applicant of a  
20 completed form prescribed by the Council, proof of payment of  
21 the required fee to the Council ~~Department of Revenue~~, and, if  
22 the drycleaning facility has previously received or is  
23 currently receiving reimbursement for the costs of a remedial  
24 action, as defined in this Act, proof of compliance with  
25 subsection (j) of Section 40. Beginning January 1, 2013,

1 license renewal application forms must include a certification  
2 by the applicant that all hazardous waste stored at the  
3 drycleaning facility is stored in accordance with all  
4 applicable federal and state laws and regulations, and that all  
5 hazardous waste transported from the drycleaning facility is  
6 transported in accordance with all applicable federal and state  
7 laws and regulations. Also, beginning January 1, 2013, license  
8 renewal applications must include copies of all manifests for  
9 hazardous waste transported from the drycleaning facility  
10 during the previous 12 months or since the last submission of  
11 copies of manifests, whichever is longer. If the Council does  
12 not receive a copy of a manifest for a drycleaning facility  
13 within a 3-year period, or within a shorter period as  
14 determined by the Council, the Council shall make appropriate  
15 inquiry into the management of hazardous waste at the facility  
16 and may share the results of the inquiry with the Agency.

17 (c) On or after January 1, 2004, the annual fees for  
18 licensure are as follows:

19 (1) \$500 for a facility that uses (i) 50 gallons or  
20 less of chlorine-based or green drycleaning solvents  
21 annually, (ii) 250 or less gallons annually of  
22 hydrocarbon-based drycleaning solvents in a drycleaning  
23 machine equipped with a solvent reclaimer, or (iii) 500  
24 gallons or less annually of hydrocarbon-based drycleaning  
25 solvents in a drycleaning machine without a solvent  
26 reclaimer.

1           (2) \$500 for a facility that uses (i) more than 50  
2 gallons but not more than 100 gallons of chlorine-based or  
3 green drycleaning solvents annually, (ii) more than 250  
4 gallons but not more 500 gallons annually of  
5 hydrocarbon-based solvents in a drycleaning machine  
6 equipped with a solvent reclaimer, or (iii) more than 500  
7 gallons but not more than 1,000 gallons annually of  
8 hydrocarbon-based drycleaning solvents in a drycleaning  
9 machine without a solvent reclaimer.

10           (3) \$500 for a facility that uses (i) more than 100  
11 gallons but not more than 150 gallons of chlorine-based or  
12 green drycleaning solvents annually, (ii) more than 500  
13 gallons but not more than 750 gallons annually of  
14 hydrocarbon-based solvents in a drycleaning machine  
15 equipped with a solvent reclaimer, or (iii) more than 1,000  
16 gallons but not more than 1,500 gallons annually of  
17 hydrocarbon-based drycleaning solvents in a drycleaning  
18 machine without a solvent reclaimer.

19           (4) \$1,000 for a facility that uses (i) more than 150  
20 gallons but not more than 200 gallons of chlorine-based or  
21 green drycleaning solvents annually, (ii) more than 750  
22 gallons but not more than 1,000 gallons annually of  
23 hydrocarbon-based solvents in a drycleaning machine  
24 equipped with a solvent reclaimer, or (iii) more than 1,500  
25 gallons but not more than 2,000 gallons annually of  
26 hydrocarbon-based drycleaning solvents in a drycleaning

1 machine without a solvent reclaimer.

2 (5) \$1,000 for a facility that uses (i) more than 200  
3 gallons but not more than 250 gallons of chlorine-based or  
4 green drycleaning solvents annually, (ii) more than 1,000  
5 gallons but not more than 1,250 gallons annually of  
6 hydrocarbon-based solvents in a drycleaning machine  
7 equipped with a solvent reclaimer, or (iii) more than 2,000  
8 gallons but not more than 2,500 gallons annually of  
9 hydrocarbon-based drycleaning solvents in a drycleaning  
10 machine without a solvent reclaimer.

11 (6) \$1,000 for a facility that uses (i) more than 250  
12 gallons but not more than 300 gallons of chlorine-based or  
13 green drycleaning solvents annually, (ii) more than 1,250  
14 gallons but not more than 1,500 gallons annually of  
15 hydrocarbon-based solvents in a drycleaning machine  
16 equipped with a solvent reclaimer, or (iii) more than 2,500  
17 gallons but not more than 3,000 gallons annually of  
18 hydrocarbon-based drycleaning solvents in a drycleaning  
19 machine without a solvent reclaimer.

20 (7) \$1,000 for a facility that uses (i) more than 300  
21 gallons but not more than 350 gallons of chlorine-based or  
22 green drycleaning solvents annually, (ii) more than 1,500  
23 gallons but not more than 1,750 gallons annually of  
24 hydrocarbon-based solvents in a drycleaning machine  
25 equipped with a solvent reclaimer, or (iii) more than 3,000  
26 gallons but not more than 3,500 gallons annually of

1 hydrocarbon-based drycleaning solvents in a drycleaning  
2 machine without a solvent reclaimer.

3 (8) \$1,500 for a facility that uses (i) more than 350  
4 gallons but not more than 400 gallons of chlorine-based or  
5 green drycleaning solvents annually, (ii) more than 1,750  
6 gallons but not more than 2,000 gallons annually of  
7 hydrocarbon-based solvents in a drycleaning machine  
8 equipped with a solvent reclaimer, or (iii) more than 3,500  
9 gallons but not more than 4,000 gallons annually of  
10 hydrocarbon-based drycleaning solvents in a drycleaning  
11 machine without a solvent reclaimer.

12 (9) \$1,500 for a facility that uses (i) more than 400  
13 gallons but not more than 450 gallons of chlorine-based or  
14 green drycleaning solvents annually, (ii) more than 2,000  
15 gallons but not more than 2,250 gallons annually of  
16 hydrocarbon-based solvents in a drycleaning machine  
17 equipped with a solvent reclaimer, or (iii) more than 4,000  
18 gallons but not more than 4,500 gallons annually of  
19 hydrocarbon-based drycleaning solvents in a drycleaning  
20 machine without a solvent reclaimer.

21 (10) \$1,500 for a facility that uses (i) more than 450  
22 gallons but not more than 500 gallons of chlorine-based or  
23 green drycleaning solvents annually, (ii) more than 2,250  
24 gallons but not more than 2,500 gallons annually of  
25 hydrocarbon-based solvents used in a drycleaning machine  
26 equipped with a solvent reclaimer, or (iii) more than 4,500

1 gallons but not more than 5,000 gallons annually of  
2 hydrocarbon-based drycleaning solvents in a drycleaning  
3 machine without a solvent reclaimer.

4 (11) \$1,500 for a facility that uses (i) more than 500  
5 gallons but not more than 550 gallons of chlorine-based or  
6 green drycleaning solvents annually, (ii) more than 2,500  
7 gallons but not more than 2,750 gallons annually of  
8 hydrocarbon-based solvents in a drycleaning machine  
9 equipped with a solvent reclaimer, or (iii) more than 5,000  
10 gallons but not more than 5,500 gallons annually of  
11 hydrocarbon-based drycleaning solvents in a drycleaning  
12 machine without a solvent reclaimer.

13 (12) \$1,500 for a facility that uses (i) more than 550  
14 gallons but not more than 600 gallons of chlorine-based or  
15 green drycleaning solvents annually, (ii) more than 2,750  
16 gallons but not more than 3,000 gallons annually of  
17 hydrocarbon-based solvents in a drycleaning machine  
18 equipped with a solvent reclaimer, or (iii) more than 5,500  
19 gallons but not more than 6,000 gallons annually of  
20 hydrocarbon-based drycleaning solvents in a drycleaning  
21 machine without a solvent reclaimer.

22 (13) \$1,500 for a facility that uses (i) more than 600  
23 gallons of chlorine-based or green drycleaning solvents  
24 annually, (ii) more than 3,000 gallons but not more than  
25 3,250 gallons annually of hydrocarbon-based solvents in a  
26 drycleaning machine equipped with a solvent reclaimer, or

1 (iii) more than 6,000 gallons of hydrocarbon-based  
2 drycleaning solvents annually in a drycleaning machine  
3 equipped without a solvent reclaimer.

4 (14) \$1,500 for a facility that uses more than 3,250  
5 gallons but not more than 3,500 gallons annually of  
6 hydrocarbon-based solvents in a drycleaning machine  
7 equipped with a solvent reclaimer.

8 (15) \$1,500 for a facility that uses more than 3,500  
9 gallons but not more than 3,750 gallons annually of  
10 hydrocarbon-based solvents used in a drycleaning machine  
11 equipped with a solvent reclaimer.

12 (16) \$1,500 for a facility that uses more than 3,750  
13 gallons but not more than 4,000 gallons annually of  
14 hydrocarbon-based solvents in a drycleaning machine  
15 equipped with a solvent reclaimer.

16 (17) \$1,500 for a facility that uses more than 4,000  
17 gallons annually of hydrocarbon-based solvents in a  
18 drycleaning machine equipped with a solvent reclaimer.

19 For purpose of this subsection, the quantity of drycleaning  
20 solvents used annually shall be determined as follows:

21 (1) in the case of an initial applicant, the quantity  
22 of drycleaning solvents that the applicant estimates will  
23 be used during his or her initial license year. A fee  
24 assessed under this subdivision is subject to audited  
25 adjustment for that year; or

26 (2) in the case of a renewal applicant, the quantity of



1 drycleaning solvents actually purchased in the preceding  
2 license year.

3 The Council may adjust licensing fees annually based on the  
4 published Consumer Price Index - All Urban Consumers ("CPI-U")  
5 or as otherwise determined by the Council.

6 (d) The annual license period for a A license issued under  
7 this Section shall be from January 1 through December 31 each  
8 year ~~expire one year after the date of issuance~~ and may be  
9 renewed on reapplication to the Council and submission of proof  
10 of payment of the appropriate fee to the Council ~~Department of~~  
11 ~~Revenue~~ in accordance with subsections (c) and (e). At least 30  
12 days before payment of a renewal licensing fee is due, the  
13 Council shall attempt to:

14 (1) notify the operator of each licensed drycleaning  
15 facility concerning the requirements of this Section; and

16 (2) submit a license fee payment form to the licensed  
17 operator of each drycleaning facility.

18 (e) An operator of a drycleaning facility shall submit the  
19 appropriate application form provided by the Council with the  
20 license fee in the form of cash, credit card, business check,  
21 or guaranteed remittance to the Council ~~Department of Revenue~~.  
22 The Council ~~Department~~ may accept payment of the license fee  
23 under this Section by credit card only if the Council  
24 ~~Department~~ is not required to pay a discount fee charged by the  
25 credit card issuer. The license fee payment form and the actual  
26 license fee payment shall be administered by the Council

1 ~~Department of Revenue~~ under rules adopted by the Council ~~that~~  
2 ~~Department.~~

3 (f) (Blank). ~~The Department of Revenue shall issue a proof~~  
4 ~~of payment receipt to each operator of a drycleaning facility~~  
5 ~~who has paid the appropriate fee in cash or by guaranteed~~  
6 ~~remittance, credit card, or business check. However, the~~  
7 ~~Department of Revenue shall not issue a proof of payment~~  
8 ~~receipt to a drycleaning facility that is liable to the~~  
9 ~~Department of Revenue for a tax imposed under this Act. The~~  
10 ~~original receipt shall be presented to the Council by the~~  
11 ~~operator of a drycleaning facility.~~

12 (g) (Blank).

13 (h) The Council ~~and the Department of Revenue~~ may adopt  
14 rules as necessary to administer the licensing requirements of  
15 this Act.

16 (Source: P.A. 96-774, eff. 1-1-10; 97-332, eff. 8-12-11;  
17 97-377, eff. 1-1-12; 97-663, eff. 1-13-12; 97-813, eff.  
18 7-13-12; 97-1057, eff. 1-1-13.)

19 (415 ILCS 135/65)

20 (Section scheduled to be repealed on January 1, 2020)

21 Sec. 65. Drycleaning solvent tax.

22 (a) On and after January 1, 1998, a tax is imposed upon the  
23 use of drycleaning solvent by a person engaged in the business  
24 of operating a drycleaning facility in this State at the rate  
25 of \$3.50 per gallon of perchloroethylene or other chlorinated

1 drycleaning solvents used in drycleaning operations, \$0.35 per  
2 gallon of petroleum-based drycleaning solvent, and \$1.75 per  
3 gallon of green solvents, unless the green solvent is used at a  
4 virgin facility, in which case the rate is \$0.35 per gallon.  
5 The Council shall determine by rule which products are  
6 chlorine-based solvents, which products are petroleum-based  
7 solvents, and which products are green solvents. All  
8 drycleaning solvents shall be considered chlorinated solvents  
9 unless the Council determines that the solvents are  
10 petroleum-based drycleaning solvents or green solvents.

11 (b) The tax imposed by this Act shall be collected from the  
12 purchaser at the time of sale by a seller of drycleaning  
13 solvents maintaining a place of business in this State and  
14 shall be remitted to the Department of Revenue under the  
15 provisions of this Act.

16 (c) The tax imposed by this Act that is not collected by a  
17 seller of drycleaning solvents shall be paid directly to the  
18 Department of Revenue by the purchaser or end user who is  
19 subject to the tax imposed by this Act.

20 (d) No tax shall be imposed upon the use of drycleaning  
21 solvent if the drycleaning solvent will not be used in a  
22 drycleaning facility or if a floor stock tax has been imposed  
23 and paid on the drycleaning solvent. Prior to the purchase of  
24 the solvent, the purchaser shall provide a written and signed  
25 certificate to the drycleaning solvent seller stating:

26 (1) the name and address of the purchaser;

1 (2) the purchaser's signature and date of signing; and

2 (3) one of the following:

3 (A) that the drycleaning solvent will not be used  
4 in a drycleaning facility; or

5 (B) that a floor stock tax has been imposed and  
6 paid on the drycleaning solvent.

7 (e) On January 1, 1998, there is imposed on each operator  
8 of a drycleaning facility a tax on drycleaning solvent held by  
9 the operator on that date for use in a drycleaning facility.  
10 The tax imposed shall be the tax that would have been imposed  
11 under subsection (a) if the drycleaning solvent held by the  
12 operator on that date had been purchased by the operator during  
13 the first year of this Act.

14 (f) On or before the 25th day of the 1st month following  
15 the end of the calendar quarter, a seller of drycleaning  
16 solvents who has collected a tax pursuant to this Section  
17 during the previous calendar quarter, or a purchaser or end  
18 user of drycleaning solvents required under subsection (c) to  
19 submit the tax directly to the Department, shall file a return  
20 with the Department of Revenue. The return shall be filed on a  
21 form prescribed by the Department of Revenue and shall contain  
22 information that the Department of Revenue reasonably  
23 requires, but at a minimum will require the reporting of the  
24 volume of drycleaning solvent sold to each licensed drycleaner.  
25 The Department of Revenue shall report quarterly to the Council  
26 the volume of drycleaning solvent purchased for the quarter by

1 each licensed drycleaner. Each seller of drycleaning solvent  
2 maintaining a place of business in this State who is required  
3 or authorized to collect the tax imposed by this Act shall pay  
4 to the Department the amount of the tax at the time when he or  
5 she is required to file his or her return for the period during  
6 which the tax was collected. Purchasers or end users remitting  
7 the tax directly to the Department under subsection (c) shall  
8 file a return with the Department of Revenue and pay the tax so  
9 incurred by the purchaser or end user during the preceding  
10 calendar quarter.

11 Except as provided in this Section, the seller of  
12 drycleaning solvents filing the return under this Section  
13 shall, at the time of filing the return, pay to the Department  
14 the amount of tax imposed by this Act less a discount of 1.75%,  
15 or \$5 per calendar year, whichever is greater. Failure to  
16 timely file the returns and provide to the Department the data  
17 requested under this Act will result in disallowance of the  
18 reimbursement discount.

19 (g) The tax on drycleaning solvents used in drycleaning  
20 facilities and the floor stock tax shall be administered by  
21 Department of Revenue under rules adopted by that Department.

22 (h) On and after January 1, 1998, no person shall ~~knowingly~~  
23 sell or transfer drycleaning solvent to an operator of a  
24 drycleaning facility that is not licensed by the Council under  
25 Section 60.

26 (i) The Department of Revenue may adopt rules as necessary

1 to implement this Section.

2 (Source: P.A. 96-774, eff. 1-1-10.)

3 (415 ILCS 135/85)

4 Sec. 85. Repeal of fee and tax provisions. Sections 60 and  
5 65 of this Act are repealed on July 1, 2030 ~~January 1, 2020~~.

6 (Source: P.A. 93-201, eff. 1-1-04.)