

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 Sections 1.8, 2, 2a, and 5 and by adding Sections 1.8A, 1.8B,
6 and 1.13C as follows:

7 (35 ILCS 505/1.8) (from Ch. 120, par. 417.8)

8 Sec. 1.8. "Gallon" means, in addition to its ordinary
9 meaning, its equivalent in a capacity of measurement of
10 substance in a gaseous state. In the case of liquefied natural
11 gas or propane used as motor fuel, "gallon" means a diesel
12 gallon equivalent as defined by Section 1.8A of this Act.

13 (Source: Laws 1961, p. 3653.)

14 (35 ILCS 505/1.8A new)

15 Sec. 1.8A. Diesel gallon equivalent. "Diesel gallon
16 equivalent" means an amount of liquefied natural gas or propane
17 that has the equivalent energy content of a gallon of diesel
18 fuel and shall be defined as 6.06 pounds of liquefied natural
19 gas or 6.41 pounds of propane.

20 (35 ILCS 505/1.8B new)

21 Sec. 1.8B. Gasoline gallon equivalent. "Gasoline gallon

1 equivalent" means an amount of compressed natural gas that has
2 the equivalent energy content of a gallon of gasoline and shall
3 be defined as 5.660 pounds of compressed natural gas.

4 (35 ILCS 505/1.13C new)

5 Sec. 1.13C. Liquefied natural gas. "Liquefied natural gas"
6 means methane or natural gas in the form of a cryogenic or
7 refrigerated liquid for use as a motor fuel.

8 (35 ILCS 505/2) (from Ch. 120, par. 418)

9 Sec. 2. A tax is imposed on the privilege of operating
10 motor vehicles upon the public highways and recreational-type
11 watercraft upon the waters of this State.

12 (a) Prior to August 1, 1989, the tax is imposed at the rate
13 of 13 cents per gallon on all motor fuel used in motor vehicles
14 operating on the public highways and recreational type
15 watercraft operating upon the waters of this State. Beginning
16 on August 1, 1989 and until January 1, 1990, the rate of the
17 tax imposed in this paragraph shall be 16 cents per gallon.
18 Beginning January 1, 1990, the rate of tax imposed in this
19 paragraph, including the tax on compressed natural gas, shall
20 be 19 cents per gallon. The tax on compressed natural gas shall
21 be calculated on a gasoline gallon equivalent basis as defined
22 in Section 1.8B of this Act.

23 (b) The tax on the privilege of operating motor vehicles
24 which use diesel fuel, liquefied natural gas, or propane shall

1 be the rate according to paragraph (a) plus an additional 2 1/2
2 cents per gallon. "Diesel fuel" is defined as any product
3 intended for use or offered for sale as a fuel for engines in
4 which the fuel is injected into the combustion chamber and
5 ignited by pressure without electric spark.

6 (c) A tax is imposed upon the privilege of engaging in the
7 business of selling motor fuel as a retailer or reseller on all
8 motor fuel used in motor vehicles operating on the public
9 highways and recreational type watercraft operating upon the
10 waters of this State: (1) at the rate of 3 cents per gallon on
11 motor fuel owned or possessed by such retailer or reseller at
12 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
13 gallon on motor fuel owned or possessed by such retailer or
14 reseller at 12:01 A.M. on January 1, 1990.

15 Retailers and resellers who are subject to this additional
16 tax shall be required to inventory such motor fuel and pay this
17 additional tax in a manner prescribed by the Department of
18 Revenue.

19 The tax imposed in this paragraph (c) shall be in addition
20 to all other taxes imposed by the State of Illinois or any unit
21 of local government in this State.

22 (d) Except as provided in Section 2a, the collection of a
23 tax based on gallonage of gasoline used for the propulsion of
24 any aircraft is prohibited on and after October 1, 1979.

25 (e) The collection of a tax, based on gallonage of all
26 products commonly or commercially known or sold as 1-K

1 kerosene, regardless of its classification or uses, is
2 prohibited (i) on and after July 1, 1992 until December 31,
3 1999, except when the 1-K kerosene is either: (1) delivered
4 into bulk storage facilities of a bulk user, or (2) delivered
5 directly into the fuel supply tanks of motor vehicles and (ii)
6 on and after January 1, 2000. Beginning on January 1, 2000, the
7 collection of a tax, based on gallonage of all products
8 commonly or commercially known or sold as 1-K kerosene,
9 regardless of its classification or uses, is prohibited except
10 when the 1-K kerosene is delivered directly into a storage tank
11 that is located at a facility that has withdrawal facilities
12 that are readily accessible to and are capable of dispensing
13 1-K kerosene into the fuel supply tanks of motor vehicles. For
14 purposes of this subsection (e), a facility is considered to
15 have withdrawal facilities that are not "readily accessible to
16 and capable of dispensing 1-K kerosene into the fuel supply
17 tanks of motor vehicles" only if the 1-K kerosene is delivered
18 from: (i) a dispenser hose that is short enough so that it will
19 not reach the fuel supply tank of a motor vehicle or (ii) a
20 dispenser that is enclosed by a fence or other physical barrier
21 so that a vehicle cannot pull alongside the dispenser to permit
22 fueling.

23 Any person who sells or uses 1-K kerosene for use in motor
24 vehicles upon which the tax imposed by this Law has not been
25 paid shall be liable for any tax due on the sales or use of 1-K
26 kerosene.

1 (Source: P.A. 96-1384, eff. 7-29-10.)

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

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

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

10 For the purpose of the tax imposed by this Section, being a
11 receiver of "motor fuel" as defined by Section 1.1 of this Act,
12 and aviation fuels, home heating oil and kerosene, but
13 excluding liquified petroleum gases, is subject to tax without
14 regard to whether the fuel is intended to be used for operation
15 of motor vehicles on the public highways and waters. However,
16 no such tax shall be imposed upon the importation or receipt of
17 aviation fuels and kerosene at airports with over 300,000
18 operations per year, for years prior to 1991, and over 170,000
19 operations per year beginning in 1991, located in a city of
20 more than 1,000,000 inhabitants for sale to or use by holders
21 of certificates of public convenience and necessity or foreign
22 air carrier permits, issued by the United States Department of
23 Transportation, and their air carrier affiliates, or upon the
24 importation or receipt of aviation fuels and kerosene at
25 facilities owned or leased by those certificate or permit

1 holders and used in their activities at an airport described
2 above. In addition, no such tax shall be imposed upon the
3 importation or receipt of diesel fuel or liquefied natural gas
4 sold to or used by a rail carrier registered pursuant to
5 Section 18c-7201 of the Illinois Vehicle Code or otherwise
6 recognized by the Illinois Commerce Commission as a rail
7 carrier, to the extent used directly in railroad operations. In
8 addition, no such tax shall be imposed when the sale is made
9 with delivery to a purchaser outside this State or when the
10 sale is made to a person holding a valid license as a receiver.
11 In addition, no tax shall be imposed upon diesel fuel or
12 liquefied natural gas consumed or used in the operation of
13 ships, barges, or vessels, that are used primarily in or for
14 the transportation of property in interstate commerce for hire
15 on rivers bordering on this State, if the diesel fuel or
16 liquefied natural gas is delivered by a licensed receiver to
17 the purchaser's barge, ship, or vessel while it is afloat upon
18 that bordering river. A specific notation thereof shall be made
19 on the invoices or sales slips covering each sale.

20 (Source: P.A. 96-161, eff. 8-10-09.)

21 (35 ILCS 505/5) (from Ch. 120, par. 421)

22 Sec. 5. Except as hereinafter provided, a person holding a
23 valid unrevoked license to act as a distributor of motor fuel
24 shall, between the 1st and 20th days of each calendar month,
25 make return to the Department, showing an itemized statement of

1 the number of invoiced gallons of motor fuel of the types
2 specified in this Section which were purchased, acquired,
3 received, or exported during the preceding calendar month; the
4 amount of such motor fuel produced, refined, compounded,
5 manufactured, blended, sold, distributed, exported, and used
6 by the licensed distributor during the preceding calendar
7 month; the amount of such motor fuel lost or destroyed during
8 the preceding calendar month; the amount of such motor fuel on
9 hand at the close of business for such month; and such other
10 reasonable information as the Department may require. If a
11 distributor's only activities with respect to motor fuel are
12 either: (1) production of alcohol in quantities of less than
13 10,000 proof gallons per year or (2) blending alcohol in
14 quantities of less than 10,000 proof gallons per year which
15 such distributor has produced, he shall file returns on an
16 annual basis with the return for a given year being due by
17 January 20 of the following year. Distributors whose total
18 production of alcohol (whether blended or not) exceeds 10,000
19 proof gallons per year, based on production during the
20 preceding (calendar) year or as reasonably projected by the
21 Department if one calendar year's record of production cannot
22 be established, shall file returns between the 1st and 20th
23 days of each calendar month as hereinabove provided.

24 The types of motor fuel referred to in the preceding
25 paragraph are: (A) All products commonly or commercially known
26 or sold as gasoline (including casing-head and absorption or

1 natural gasoline), gasohol, motor benzol or motor benzene
2 regardless of their classification or uses; and (B) all
3 combustible gases, not including liquefied natural gas, which
4 exist in a gaseous state at 60 degrees Fahrenheit and at 14.7
5 pounds per square inch absolute including, but not limited to,
6 liquefied petroleum gases used for highway purposes; and (C)
7 special fuel. Only those quantities of combustible gases
8 (example (B) above) which are used or sold by the distributor
9 to be used to propel motor vehicles on the public highways, or
10 which are delivered into a storage tank that is located at a
11 facility that has withdrawal facilities which are readily
12 accessible to and are capable of dispensing combustible gases
13 into the fuel supply tanks of motor vehicles, shall be subject
14 to return. Distributors of liquefied natural gas are not
15 required to make returns under this Section with respect to
16 that liquefied natural gas unless (i) the liquefied natural gas
17 is dispensed into the fuel supply tank of any motor vehicle or
18 (ii) the liquefied natural gas is delivered into a storage tank
19 that is located at a facility that has withdrawal facilities
20 which are readily accessible to and are capable of dispensing
21 liquefied natural gas into the fuel supply tanks of motor
22 vehicles. For purposes of this Section, a facility is
23 considered to have withdrawal facilities that are not "readily
24 accessible to and capable of dispensing combustible gases into
25 the fuel supply tanks of motor vehicles" only if the
26 combustible gases or liquefied natural gas are delivered from:

1 (i) a dispenser hose that is short enough so that it will not
2 reach the fuel supply tank of a motor vehicle or (ii) a
3 dispenser that is enclosed by a fence or other physical barrier
4 so that a vehicle cannot pull alongside the dispenser to permit
5 fueling. For the purposes of this Act, liquefied petroleum
6 gases shall mean and include any material having a vapor
7 pressure not exceeding that allowed for commercial propane
8 composed predominantly of the following hydrocarbons, either
9 by themselves or as mixtures: Propane, Propylene, Butane
10 (normal butane or iso-butane) and Butylene (including
11 isomers).

12 In case of a sale of special fuel to someone other than a
13 licensed distributor, or a licensed supplier, for a use other
14 than in motor vehicles, the distributor shall show in his
15 return the amount of invoiced gallons sold and the name and
16 address of the purchaser in addition to any other information
17 the Department may require.

18 All special fuel sold or used for non-highway purposes must
19 have a dye added in accordance with Section 4d of this Law.

20 In case of a tax-free sale, as provided in Section 6, of
21 motor fuel which the distributor is required by this Section to
22 include in his return to the Department, the distributor in his
23 return shall show: (1) If the sale is made to another licensed
24 distributor the amount sold and the name, address and license
25 number of the purchasing distributor; (2) if the sale is made
26 to a person where delivery is made outside of this State the

1 name and address of such purchaser and the point of delivery
2 together with the date and amount delivered; (3) if the sale is
3 made to the Federal Government or its instrumentalities the
4 amount sold; (4) if the sale is made to a municipal corporation
5 owning and operating a local transportation system for public
6 service in this State the name and address of such purchaser,
7 and the amount sold, as evidenced by official forms of
8 exemption certificates properly executed and furnished by such
9 purchaser; (5) if the sale is made to a privately owned public
10 utility owning and operating 2-axle vehicles designed and used
11 for transporting more than 7 passengers, which vehicles are
12 used as common carriers in general transportation of
13 passengers, are not devoted to any specialized purpose and are
14 operated entirely within the territorial limits of a single
15 municipality or of any group of contiguous municipalities or in
16 a close radius thereof, and the operations of which are subject
17 to the regulations of the Illinois Commerce Commission, then
18 the name and address of such purchaser and the amount sold as
19 evidenced by official forms of exemption certificates properly
20 executed and furnished by the purchaser; (6) if the product
21 sold is special fuel and if the sale is made to a licensed
22 supplier under conditions which qualify the sale for tax
23 exemption under Section 6 of this Act, the amount sold and the
24 name, address and license number of the purchaser; and (7) if a
25 sale of special fuel is made to someone other than a licensed
26 distributor, or a licensed supplier, for a use other than in

1 motor vehicles, by making a specific notation thereof on the
2 invoice or sales slip covering such sales and obtaining such
3 supporting documentation as may be required by the Department.

4 All special fuel sold or used for non-highway purposes must
5 have a dye added in accordance with Section 4d of this Law.

6 A person whose license to act as a distributor of motor
7 fuel has been revoked shall make a return to the Department
8 covering the period from the date of the last return to the
9 date of the revocation of the license, which return shall be
10 delivered to the Department not later than 10 days from the
11 date of the revocation or termination of the license of such
12 distributor; the return shall in all other respects be subject
13 to the same provisions and conditions as returns by
14 distributors licensed under the provisions of this Act.

15 The records, waybills and supporting documents kept by
16 railroads and other common carriers in the regular course of
17 business shall be prima facie evidence of the contents and
18 receipt of cars or tanks covered by those records, waybills or
19 supporting documents.

20 If the Department has reason to believe and does believe
21 that the amount shown on the return as purchased, acquired,
22 received, exported, sold, used, lost or destroyed is incorrect,
23 or that an amount of motor fuel of the types required by the
24 second paragraph of this Section to be reported to the
25 Department has not been correctly reported the Department shall
26 fix an amount for such receipt, sales, export, use, loss or

1 destruction according to its best judgment and information,
2 which amount so fixed by the Department shall be prima facie
3 correct. All returns shall be made on forms prepared and
4 furnished by the Department, and shall contain such other
5 information as the Department may reasonably require. The
6 return must be accompanied by appropriate computer-generated
7 magnetic media supporting schedule data in the format required
8 by the Department, unless, as provided by rule, the Department
9 grants an exception upon petition of a taxpayer. All licensed
10 distributors shall report all losses of motor fuel sustained on
11 account of fire, theft, spillage, spoilage, leakage, or any
12 other provable cause when filing the return for the period
13 during which the loss occurred. If the distributor reports
14 losses due to fire or theft, then the distributor must include
15 fire department or police department reports and any other
16 documentation that the Department may require. The mere making
17 of the report does not assure the allowance of the loss as a
18 reduction in tax liability. Losses of motor fuel as the result
19 of evaporation or shrinkage due to temperature variations may
20 not exceed 1% of the total gallons in storage at the beginning
21 of the month, plus the receipts of gallonage during the month,
22 minus the gallonage remaining in storage at the end of the
23 month. Any loss reported that is in excess of 1% shall be
24 subject to the tax imposed by Section 2 of this Law. On and
25 after July 1, 2001, for each 6-month period January through
26 June, net losses of motor fuel (for each category of motor fuel

1 that is required to be reported on a return) as the result of
2 evaporation or shrinkage due to temperature variations may not
3 exceed 1% of the total gallons in storage at the beginning of
4 each January, plus the receipts of gallonage each January
5 through June, minus the gallonage remaining in storage at the
6 end of each June. On and after July 1, 2001, for each 6-month
7 period July through December, net losses of motor fuel (for
8 each category of motor fuel that is required to be reported on
9 a return) as the result of evaporation or shrinkage due to
10 temperature variations may not exceed 1% of the total gallons
11 in storage at the beginning of each July, plus the receipts of
12 gallonage each July through December, minus the gallonage
13 remaining in storage at the end of each December. Any net loss
14 reported that is in excess of this amount shall be subject to
15 the tax imposed by Section 2 of this Law. For purposes of this
16 Section, "net loss" means the number of gallons gained through
17 temperature variations minus the number of gallons lost through
18 temperature variations or evaporation for each of the
19 respective 6-month periods.

20 (Source: P.A. 96-1384, eff. 7-29-10.)

21 Section 10. The Weights and Measures Act is amended by
22 changing Sections 2 and 8 as follows:

23 (225 ILCS 470/2) (from Ch. 147, par. 102)

24 Sec. 2. Definitions. As used in this Act:

1 "Person" means both singular and plural as the case
2 demands, and includes individuals, partnerships, corporations,
3 companies, societies and associations.

4 "Weights and measures" means all weights and measures of
5 every kind, instruments and devices for weighing and measuring,
6 and any appliances and accessories associated with any or all
7 such instruments and devices, including all grain moisture
8 measuring devices, but does not include meters for the
9 measurement of electricity, gas (natural or manufactured) or
10 water operated in a public utility system. These electricity
11 meters, gas meters, and water meters, and their appliances or
12 accessories, and slo flo meters, are specifically excluded from
13 the scope and applicability of this Act.

14 "Sell" and "sale" includes barter and exchange.

15 "Director" means the Director of Agriculture.

16 "Department" means the Department of Agriculture.

17 "Inspector" means an inspector of weights and measures of
18 this State.

19 "Sealer" and "deputy sealer" mean, respectively, a sealer
20 of weights and measures and a deputy sealer of weights and
21 measures of a city.

22 "Intrastate commerce" means any and all commerce or trade
23 that is commenced, conducted and completed wholly within the
24 limits of this State, and the phrase "introduced into
25 intrastate commerce" means the time and place at which the
26 first sale and delivery being made either directly to the

1 purchaser or to a carrier for shipment to the purchaser.

2 "Commodity in package form" means a commodity put up or
3 packaged in any manner in advance of sale in units suitable for
4 either wholesale or retail sale, excluding any auxiliary
5 shipping container enclosing packages which individually
6 conform to the requirements of this Act. An individual item or
7 lot of any commodity not in package form as defined in this
8 Section but on which there is marked a selling price based on
9 an established price per unit of weight or of measure shall be
10 deemed a commodity in package form.

11 "Consumer package" and "package of consumer commodity"
12 mean any commodity in package form that is customarily produced
13 or distributed for sale through retail sales agencies or
14 instrumentalities for consumption by individuals or use by
15 individuals for the purposes of personal care or in the
16 performance of services ordinarily rendered in or about the
17 household or in connection with personal possessions, and which
18 usually is consumed or expended in the course of such
19 consumption or use.

20 "Nonconsumer package" and "package of nonconsumer
21 commodity" mean any commodity in package form other than a
22 consumer package, and particularly a package designed solely
23 for industrial or institutional use or for wholesale
24 distribution only.

25 "Certificate of Conformance" means a document issued by the
26 National Conference on Weights and Measures based on testing in

1 participating laboratories that indicates that the weights and
2 measures or weighing and measuring device conform with the
3 requirements of National Institute of Standards and
4 Technology's Handbooks 44, 105-1, 105-2, 105-3, 105-4, or 105-8
5 and any subsequent revisions or supplements thereto.

6 "Prepackage inspection violation" means that the majority
7 of the lots of prepackaged commodities inspected at a single
8 location are found to have one or more packages below the
9 maximum allowable variation as published in the National
10 Institute of Standards and Technology Handbook 133 or the
11 majority of the lots inspected at a single location are found
12 to be below the stated net weight declaration on an average.

13 "Diesel gallon equivalent" means 6.06 pounds of liquefied
14 natural gas or 6.41 pounds of propane.

15 "Gasoline gallon equivalent" means 5.660 pounds of
16 compressed natural gas.

17 (Source: P.A. 96-1333, eff. 7-27-10.)

18 (225 ILCS 470/8) (from Ch. 147, par. 108)

19 Sec. 8. Regulations; issuance; contents. The Director
20 shall from time to time issue reasonable regulations for
21 enforcement of this Act that shall have the force and effect of
22 law. In determining these regulations, he shall appoint,
23 consult with, and be advised by committees representative of
24 industries to be affected by the regulations. These regulations
25 may include (1) standards of net weight, measure or count, and

1 reasonable standards of fill, for any commodity in package
2 form, (2) rules governing the technical and reporting
3 procedures to be followed and the report and record forms and
4 marks of approval and rejection to be used by inspectors of
5 weights and measures in the discharge of their official duties,
6 and (3) exemptions from the sealing or marking requirements of
7 Section 14 of this Act with respect to weights and measures of
8 such character or size that such sealing or marking would be
9 inappropriate, impracticable, or damaging to the apparatus in
10 question. These regulations shall include specifications,
11 tolerances, and regulations for weights and measures, of the
12 character of those specified in Section 10 of this Act,
13 designed to eliminate from use (without prejudice to apparatus
14 that conforms as closely as practicable to the official
15 standards) such weights and measures as are (1) inaccurate, (2)
16 of faulty construction (that is, not reasonably permanent in
17 their adjustment or not capable of correct repetition of their
18 indications), or (3) conducive to the perpetration of fraud.
19 Specifications, tolerances, and regulations for commercial
20 weighing and measuring devices recommended by the National
21 Institute of Standards and Technology and published in National
22 Institute of Standards and Technology Handbook 44 and
23 supplements thereto or in any publication revising or
24 superseding Handbook 44, shall be the specifications,
25 tolerances, and regulations for commercial weighing and
26 measuring devices of this State, except insofar as specifically

1 modified, amended, or rejected by a regulation issued by the
2 Director. Notwithstanding the provisions of this paragraph,
3 liquefied natural gas and propane used as motor fuel shall be
4 sold in diesel gallon equivalents, and compressed natural gas
5 shall be sold in gasoline gallon equivalents. Propane used as
6 motor fuel shall be sold in actual measured gallon volumetric
7 units, which shall then be multiplied by 0.651 to determine the
8 diesel gallon equivalents that are subject to tax under the
9 Motor Fuel Tax Law.

10 The National Institute of Standards and Technology
11 Handbook 133 and its supplements, or any publication revising
12 or superseding Handbook 133, shall be the method for checking
13 the net contents of commodities in package form. The National
14 Institute of Standards and Technology Handbooks 105-1, 105-2,
15 105-3, 105-4, 105-8, and their supplements, or any publication
16 revising or superseding Handbooks 105-1, 105-2, 105-3, 105-4,
17 and 105-8 shall be specifications and tolerances for reference
18 standards and field standards weights and measures.

19 For purposes of this Act, apparatus shall be deemed
20 "correct" when it conforms to all applicable requirements
21 promulgated as specified in this Section. Apparatus that does
22 not conform to all applicable requirements shall be deemed
23 "incorrect".

24 The Director is authorized to prescribe by regulation,
25 after public hearings, container sizes for fluid dairy products
26 and container sizes for ice cream, frozen desserts, and similar

1 items.

2 For the purposes of this Act, any apparatus certified by
3 the Department or city sealer as of July 1, 2012 satisfies
4 construction and installation requirements.

5 The Uniform Packaging and Labeling Regulation and the
6 Uniform Regulation for the Method of Sale of Commodities in the
7 National Institute of Standards and Technology Handbook 130,
8 and any of its subsequent supplements or revisions, shall be
9 the requirements and standards governing the packaging,
10 labeling, and method of sale of commodities for this State,
11 except insofar as specifically modified, amended, or rejected
12 by regulation issued by the Director, and except that liquefied
13 natural gas used as motor fuel shall be sold in diesel gallon
14 equivalents, and compressed natural gas shall be sold in
15 gasoline gallon equivalents.

16 (Source: P.A. 98-342, eff. 8-13-13.)

17 Section 15. The Environmental Impact Fee Law is amended by
18 changing Section 310 as follows:

19 (415 ILCS 125/310)

20 (Section scheduled to be repealed on January 1, 2025)

21 Sec. 310. Environmental impact fee; imposition. Beginning
22 January 1, 1996, all receivers of fuel are subject to an
23 environmental impact fee of \$60 per 7,500 gallons of fuel, or
24 an equivalent amount per fraction thereof, that is sold or used

1 in Illinois. The fee shall be paid by the receiver in this
2 State who first sells or uses the fuel. The environmental
3 impact fee imposed by this Law replaces the fee imposed under
4 the corresponding provisions of Article 3 of Public Act 89-428.
5 Environmental impact fees paid under that Article 3 shall
6 satisfy the receiver's corresponding liability under this Law.

7 A receiver of fuels is subject to the fee without regard to
8 whether the fuel is intended to be used for operation of motor
9 vehicles on the public highways and waters. However, no fee
10 shall be imposed upon the importation or receipt of aviation
11 fuels and kerosene at airports with over 170,000 operations per
12 year, located in a city of more than 1,000,000 inhabitants, for
13 sale to or use by holders of certificates of public convenience
14 and necessity or foreign air carrier permits, issued by the
15 United States Department of Transportation, and their air
16 carrier affiliates, or upon the importation or receipt of
17 aviation fuels and kerosene at facilities owned or leased by
18 those certificate or permit holders and used in their
19 activities at an airport described above. In addition, no fee
20 may be imposed upon the importation or receipt of diesel fuel
21 or liquefied natural gas sold to or used by a rail carrier
22 registered under Section 18c-7201 of the Illinois Vehicle Code
23 or otherwise recognized by the Illinois Commerce Commission as
24 a rail carrier, to the extent used directly in railroad
25 operations. In addition, no fee may be imposed when the sale is
26 made with delivery to a purchaser outside this State or when

1 the sale is made to a person holding a valid license as a
2 receiver. In addition, no fee shall be imposed upon diesel fuel
3 or liquefied natural gas consumed or used in the operation of
4 ships, barges, or vessels, that are used primarily in or for
5 the transportation of property in interstate commerce for hire
6 on rivers bordering on this State, if the diesel fuel or
7 liquefied natural gas is delivered by a licensed receiver to
8 the purchaser's barge, ship, or vessel while it is afloat upon
9 that bordering river. A specific notation thereof shall be made
10 on the invoices or sales slips covering each sale.

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

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