**Section 130.315 Fuel Sold for Use in Vessels on Rivers Bordering Illinois**

a) Effective July 26, 1967, notwithstanding the fact that such sales are at retail, the Retailers' Occupation Tax does not apply to sales of fuel consumed or used in the operation of ships, barges or vessels which are used primarily in or for the transportation of property or the conveyance of persons for hire on rivers bordering on this State if such fuel is delivered by the seller to the purchaser's barge, ship or vessel while it is afloat upon such bordering river.

b) The phrase "rivers bordering on this State" includes the Mississippi River, the Ohio River, and the Wabash River. The phrase "rivers bordering on this State" does not include rivers that do not border Illinois, such as the Illinois River and the Calumet River. The phrase "rivers bordering on this State" also does not include any portion of Lake Michigan.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)