



Sen. Louis S. Viverito

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LRB096 20209 HLH 40147 a

1 AMENDMENT TO HOUSE BILL 6022

2 AMENDMENT NO. _____. Amend House Bill 6022 by replacing
3 everything after the enacting clause with 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 on 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 by the
25 Department under this subsection. The rate shall be established
26 by the Department on January 1 and July 1 of each year using

1 the average selling price, as defined in Section 1 of this Act,
2 per gallon of motor fuel sold in the State during the previous
3 6 months and multiplying that amount by 6.25% to determine the
4 cents per gallon rate. In the case of biodiesel blends, as
5 defined in Section 3-42 of the Use Tax Act, with no less than
6 1% and no more than 10% biodiesel, and in the case of gasohol,
7 as defined in Section 3-40 of the Use Tax Act, the rate shall
8 be 80% of the rate established by the Department under this
9 subsection for motor fuel. The Department shall provide persons
10 subject to this Section notice of the rate established under
11 this subsection at least 20 days prior to each January 1 and
12 July 1. Publication of the established rate on the Department's
13 internet website shall constitute sufficient notice under this
14 Section. The Department may use data derived from independent
15 surveys conducted or accumulated by third parties to determine
16 the average selling price per gallon of motor fuel sold in the
17 State.

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

22 (g) Every distributor, supplier, or other reseller
23 registered as provided in Section 2a or Section 2c of this Act
24 shall remit the prepaid tax on all motor fuel that is due from
25 any person engaged in the business of selling at retail motor
26 fuel with the returns filed under Section 2f or Section 3 of

1 this Act, but the vendors discount provided in Section 3 shall
2 not apply to the amount of prepaid tax that is remitted. Any
3 distributor or supplier who fails to properly collect and remit
4 the tax shall be liable for the tax. For purposes of this
5 Section, the prepaid tax is due on invoiced gallons sold during
6 a month by the 20th day of the following month.

7 (Source: P.A. 93-32, eff. 6-20-03.)

8 Section 5. The Motor Fuel Tax Law is amended by changing
9 Sections 1.2, 1.14, 1.22, 2, 3, 3a, 5, 5a, 6, 6a, 8, 13, 13a.4,
10 13a.5, and 15 and by adding Section 17a as follows:

11 (35 ILCS 505/1.2) (from Ch. 120, par. 417.2)

12 Sec. 1.2. Distributor. "Distributor" means a person who
13 either (i) produces, refines, blends, compounds or
14 manufactures motor fuel in this State, or (ii) transports motor
15 fuel into this State, or (iii) exports motor fuel out of this
16 State, or (iv) engages in the distribution of motor fuel
17 primarily by tank car or tank truck, or both, and who operates
18 an Illinois bulk plant where he or she has active bulk storage
19 capacity of not less than 30,000 gallons for gasoline as
20 defined in item (A) of Section 5 of this Law.

21 "Distributor" does not, however, include a person who
22 receives or transports into this State and sells or uses motor
23 fuel under such circumstances as preclude the collection of the
24 tax herein imposed, by reason of the provisions of the

1 constitution and statutes of the United States. However, a
2 person operating a motor vehicle into the State, may transport
3 motor fuel in the ordinary fuel tank attached to the motor
4 vehicle for the operation of the motor vehicle, without being
5 considered a distributor. Any railroad ~~licensed as a bulk user~~
6 ~~and~~ registered under Section 18c-7201 of the Illinois Vehicle
7 Code may deliver special fuel directly into the fuel supply
8 tank of a locomotive owned, operated, or controlled by any
9 other railroad registered under Section 18c-7201 of the
10 Illinois Vehicle Code without being considered a distributor or
11 supplier.

12 (Source: P.A. 91-173, eff. 1-1-00; 91-198, eff. 7-20-99; 92-16,
13 eff. 6-28-01.)

14 (35 ILCS 505/1.14) (from Ch. 120, par. 417.14)

15 Sec. 1.14. Supplier. "Supplier" means any person other than
16 a licensed distributor who (i) transports special fuel into
17 this State; ~~or~~ (ii) exports special fuel out of this State; or
18 (iii) engages in the distribution of special fuel primarily by
19 tank car or tank truck, or both, and who operates an Illinois
20 bulk plant where he has active bulk storage capacity of not
21 less than 30,000 gallons for special fuel as defined in Section
22 1.13 of this Law.

23 "Supplier" does not, however, include a person who receives
24 or transports into this State and sells or uses special fuel
25 under such circumstances as preclude the collection of the tax

1 herein imposed, by reason of the provisions of the Constitution
2 and laws of the United States. However, a person operating a
3 motor vehicle into the State, may transport special fuel in the
4 ordinary fuel tank attached to the motor vehicle for the
5 operation of the motor vehicle without being considered a
6 supplier. Any railroad licensed as a bulk user and registered
7 under Section 18c-7201 of the Illinois Vehicle Code may deliver
8 special fuel directly into the fuel supply tank of a locomotive
9 owned, operated, or controlled by any other railroad registered
10 under Section 18c-7201 of the Illinois Vehicle Code without
11 being considered a supplier.

12 (Source: P.A. 91-173, eff. 1-1-00; 91-198, eff. 7-20-99; 92-16,
13 eff. 6-28-01.)

14 (35 ILCS 505/1.22)

15 Sec. 1.22. "Jurisdiction" means a state of the United
16 States, the District of Columbia, a state of the United Mexican
17 States, or a province or Territory of Canada.

18 (Source: P.A. 88-480.)

19 (35 ILCS 505/2) (from Ch. 120, par. 418)

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

23 (a) Prior to August 1, 1989, the tax is imposed at the rate
24 of 13 cents per gallon on all motor fuel used in motor vehicles

1 operating on the public highways and recreational type
2 watercraft operating upon the waters of this State. Beginning
3 on August 1, 1989 and until January 1, 1990, the rate of the
4 tax imposed in this paragraph shall be 16 cents per gallon.
5 Beginning January 1, 1990, the rate of tax imposed in this
6 paragraph shall be 19 cents per gallon.

7 (b) The tax on the privilege of operating motor vehicles
8 which use diesel fuel shall be the rate according to paragraph
9 (a) plus an additional 2 1/2 cents per gallon. "Diesel fuel" is
10 defined as any product intended for use or offered for sale as
11 a fuel for engines in which the fuel is injected into the
12 combustion chamber and ignited by pressure without electric
13 spark.

14 (c) A tax is imposed upon the privilege of engaging in the
15 business of selling motor fuel as a retailer or reseller on all
16 motor fuel used in motor vehicles operating on the public
17 highways and recreational type watercraft operating upon the
18 waters of this State: (1) at the rate of 3 cents per gallon on
19 motor fuel owned or possessed by such retailer or reseller at
20 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
21 gallon on motor fuel owned or possessed by such retailer or
22 reseller at 12:01 A.M. on January 1, 1990.

23 Retailers and resellers who are subject to this additional
24 tax shall be required to inventory such motor fuel and pay this
25 additional tax in a manner prescribed by the Department of
26 Revenue.

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

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

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

1 not reach the fuel supply tank of a motor vehicle or (ii) a
2 dispenser that is enclosed by a fence or other physical barrier
3 so that a vehicle cannot pull alongside the dispenser to permit
4 fueling.

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

9 (Source: P.A. 93-17, eff. 6-11-03.)

10 (35 ILCS 505/3) (from Ch. 120, par. 419)

11 Sec. 3. No person shall act as a distributor of motor fuel
12 within this State without first securing a license to act as a
13 distributor of motor fuel from the Department. Application for
14 such license shall be made to the Department upon blanks
15 furnished by it. The application shall be signed and verified,
16 and shall contain such information as the Department deems
17 necessary. A blender shall, in addition to securing a
18 distributor's license, make application to the Department for a
19 blender's permit, setting forth in the application such
20 information as the Department deems necessary. The applicant
21 for a distributor's license shall also file with the Department
22 a bond on a form to be approved by and with a surety or sureties
23 satisfactory to the Department conditioned upon such applicant
24 paying to the State of Illinois all monies becoming due by
25 reason of the sale, export, or use of motor fuel by the

1 applicant, together with all penalties and interest thereon.
2 The Department shall fix the penalty of such bond in each case
3 taking into consideration the amount of motor fuel expected to
4 be sold, distributed, exported, and used by such applicant and
5 the penalty fixed by the Department shall be such, as in its
6 opinion, will protect the State of Illinois against failure to
7 pay the amount hereinafter provided on motor fuel sold,
8 distributed, exported, and used, but the amount of the penalty
9 fixed by the Department shall not exceed twice the monthly
10 amount that would be collectable as a tax in the event of a
11 sale on all the motor fuel sold, distributed, exported, and
12 used by the distributor inclusive of tax-free sales, exports,
13 use, or distribution. Upon receipt of the application and bond
14 in proper form, the Department shall issue to the applicant a
15 license to act as a distributor. No person who is in default to
16 the State for monies due under this Act for the sale,
17 distribution, export, or use of motor fuel shall receive a
18 license to act as a distributor.

19 A license shall not be granted to any person whose
20 principal place of business is in a state other than Illinois,
21 unless such person is licensed for motor fuel distribution or
22 export in the state in which the principal place of business is
23 located and that such person is not in default to that State
24 for any monies due for the sale, distribution, export, or use
25 of motor fuel.

26 (Source: P.A. 90-491, eff. 1-1-98; 91-173, eff. 1-1-00.)

1 (35 ILCS 505/3a) (from Ch. 120, par. 419a)

2 Sec. 3a. No person, other than a licensed distributor,
3 shall act as a supplier of special fuel within this State
4 without first securing a license to act as a supplier of
5 special fuel from the Department.

6 Application for such license shall be made to the
7 Department upon blanks furnished by it. The application shall
8 be signed and verified and shall contain such information as
9 the Department deems necessary.

10 The applicant for a supplier's license shall also file,
11 with the Department, a bond on a form to be approved by and
12 with a surety or sureties satisfactory to the Department,
13 conditioned upon such applicant paying to the State of Illinois
14 all moneys becoming due by reason of the sale or use of special
15 fuel by the applicant, together with all penalties and interest
16 thereon. The Department shall fix the penalty of such bond in
17 each case, taking into consideration the amount of special fuel
18 expected to be sold, distributed, exported, and used by such
19 applicant, and the penalty fixed by the Department shall be
20 such, as in its opinion, will protect the State of Illinois
21 against failure to pay the amount hereinafter provided on
22 special fuel sold, distributed, exported, and used, but the
23 amount of the penalty fixed by the Department shall not exceed
24 twice the monthly amount of tax liability that would be
25 collectable as a tax in the event of a taxable sale on all the

1 special fuel sold, distributed, exported, and used by the
2 supplier inclusive of tax-free sales, use, exports, or
3 distribution.

4 Upon receipt of the application and bond in proper form,
5 the Department shall issue to the applicant a license to act as
6 a supplier. No person who is in default to the State for moneys
7 due under this Act for the sale, distribution, export, or use
8 of motor fuel shall receive a license to act as a supplier.

9 A license shall not be granted to any person whose
10 principal place of business is in a state other than Illinois,
11 unless such person is licensed for motor fuel distribution or
12 export in the State in which the principal place of business is
13 located and that other State requires such license and that
14 such person is not in default to that State for any monies due
15 for the sale, distribution, export, or use of motor fuel.

16 (Source: P.A. 90-491, eff. 1-1-98; 91-173, eff. 1-1-00.)

17 (35 ILCS 505/5) (from Ch. 120, par. 421)

18 Sec. 5. Except as hereinafter provided, a person holding a
19 valid unrevoked license to act as a distributor of motor fuel
20 shall, between the 1st and 20th days of each calendar month,
21 make return to the Department, showing an itemized statement of
22 the number of invoiced gallons of motor fuel of the types
23 specified in this Section which were purchased, acquired, ~~or~~
24 received, or exported during the preceding calendar month; the
25 amount of such motor fuel produced, refined, compounded,

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

20 The types of motor fuel referred to in the preceding
21 paragraph are: (A) All products commonly or commercially known
22 or sold as gasoline (including casing-head and absorption or
23 natural gasoline), gasohol, motor benzol or motor benzene
24 regardless of their classification or uses; and (B) all
25 combustible gases which exist in a gaseous state at 60 degrees
26 Fahrenheit and at 14.7 pounds per square inch absolute

1 including, but not limited to, liquefied petroleum gases used
2 for highway purposes; and (C) special fuel. Only those
3 quantities of combustible gases (example (B) above) which are
4 used or sold by the distributor to be used to propel motor
5 vehicles on the public highways, or which are delivered into a
6 storage tank that is located at a facility that has withdrawal
7 facilities which are readily accessible to and are capable of
8 dispensing combustible gases into the fuel supply tanks of
9 motor vehicles, shall be subject to return. For purposes of
10 this Section, a facility is considered to have withdrawal
11 facilities that are not "readily accessible to and capable of
12 dispensing combustible gases into the fuel supply tanks of
13 motor vehicles" only if the combustible gases are delivered
14 from: (i) a dispenser hose that is short enough so that it will
15 not reach the fuel supply tank of a motor vehicle or (ii) a
16 dispenser that is enclosed by a fence or other physical barrier
17 so that a vehicle cannot pull alongside the dispenser to permit
18 fueling. For the purposes of this Act, liquefied petroleum
19 gases shall mean and include any material having a vapor
20 pressure not exceeding that allowed for commercial propane
21 composed predominantly of the following hydrocarbons, either
22 by themselves or as mixtures: Propane, Propylene, Butane
23 (normal butane or iso-butane) and Butylene (including
24 isomers).

25 In case of a sale of special fuel to someone other than a
26 licensed distributor, or a licensed supplier, for a use other

1 than in motor vehicles, the distributor shall show in his
2 return the amount of invoiced gallons sold and the name and
3 address of the purchaser in addition to any other information
4 the Department may require.

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

7 In case of a tax-free sale, as provided in Section 6, of
8 motor fuel which the distributor is required by this Section to
9 include in his return to the Department, the distributor in his
10 return shall show: (1) If the sale is made to another licensed
11 distributor the amount sold and the name, address and license
12 number of the purchasing distributor; (2) if the sale is made
13 to a person where delivery is made outside of this State the
14 name and address of such purchaser and the point of delivery
15 together with the date and amount delivered; (3) if the sale is
16 made to the Federal Government or its instrumentalities the
17 amount sold; (4) if the sale is made to a municipal corporation
18 owning and operating a local transportation system for public
19 service in this State the name and address of such purchaser,
20 and the amount sold, as evidenced by official forms of
21 exemption certificates properly executed and furnished by such
22 purchaser; (5) if the sale is made to a privately owned public
23 utility owning and operating 2-axle vehicles designed and used
24 for transporting more than 7 passengers, which vehicles are
25 used as common carriers in general transportation of
26 passengers, are not devoted to any specialized purpose and are

1 operated entirely within the territorial limits of a single
2 municipality or of any group of contiguous municipalities or in
3 a close radius thereof, and the operations of which are subject
4 to the regulations of the Illinois Commerce Commission, then
5 the name and address of such purchaser and the amount sold as
6 evidenced by official forms of exemption certificates properly
7 executed and furnished by the purchaser; (6) if the product
8 sold is special fuel and if the sale is made to a licensed
9 supplier under conditions which qualify the sale for tax
10 exemption under Section 6 of this Act, the amount sold and the
11 name, address and license number of the purchaser; and (7) if a
12 sale of special fuel is made to someone other than a licensed
13 distributor, or a licensed supplier, for a use other than in
14 motor vehicles, by making a specific notation thereof on the
15 invoice or sales slip covering such sales and obtaining such
16 supporting documentation as may be required by the Department.

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

19 A person whose license to act as a distributor of motor
20 fuel has been revoked shall make a return to the Department
21 covering the period from the date of the last return to the
22 date of the revocation of the license, which return shall be
23 delivered to the Department not later than 10 days from the
24 date of the revocation or termination of the license of such
25 distributor; the return shall in all other respects be subject
26 to the same provisions and conditions as returns by

1 distributors licensed under the provisions of this Act.

2 The records, waybills and supporting documents kept by
3 railroads and other common carriers in the regular course of
4 business shall be prima facie evidence of the contents and
5 receipt of cars or tanks covered by those records, waybills or
6 supporting documents.

7 If the Department has reason to believe and does believe
8 that the amount shown on the return as purchased, acquired,
9 received, exported, sold, used, lost or destroyed is incorrect,
10 or that an amount of motor fuel of the types required by the
11 second paragraph of this Section to be reported to the
12 Department has not been correctly reported the Department shall
13 fix an amount for such receipt, sales, export, use, loss or
14 destruction according to its best judgment and information,
15 which amount so fixed by the Department shall be prima facie
16 correct. All returns shall be made on forms prepared and
17 furnished by the Department, and shall contain such other
18 information as the Department may reasonably require. The
19 return must be accompanied by appropriate computer-generated
20 magnetic media supporting schedule data in the format required
21 by the Department, unless, as provided by rule, the Department
22 grants an exception upon petition of a taxpayer. All licensed
23 distributors shall report all losses of motor fuel sustained on
24 account of fire, theft, spillage, spoilage, leakage, or any
25 other provable cause when filing the return for the period
26 during which the loss occurred. If the distributor reports

1 losses due to fire or theft, then the distributor must include
2 fire department or police department reports and any other
3 documentation that the Department may require. The mere making
4 of the report does not assure the allowance of the loss as a
5 reduction in tax liability. Losses of motor fuel as the result
6 of evaporation or shrinkage due to temperature variations may
7 not exceed 1% of the total gallons in storage at the beginning
8 of the month, plus the receipts of gallonage during the month,
9 minus the gallonage remaining in storage at the end of the
10 month. Any loss reported that is in excess of 1% shall be
11 subject to the tax imposed by Section 2 of this Law. On and
12 after July 1, 2001, for each 6-month period January through
13 June, net losses of motor fuel (for each category of motor fuel
14 that is required to be reported on a return) as the result of
15 evaporation or shrinkage due to temperature variations may not
16 exceed 1% of the total gallons in storage at the beginning of
17 each January, plus the receipts of gallonage each January
18 through June, minus the gallonage remaining in storage at the
19 end of each June. On and after July 1, 2001, for each 6-month
20 period July through December, net losses of motor fuel (for
21 each category of motor fuel that is required to be reported on
22 a return) as the result of evaporation or shrinkage due to
23 temperature variations may not exceed 1% of the total gallons
24 in storage at the beginning of each July, plus the receipts of
25 gallonage each July through December, minus the gallonage
26 remaining in storage at the end of each December. Any net loss

1 reported that is in excess of this amount shall be subject to
2 the tax imposed by Section 2 of this Law. For purposes of this
3 Section, "net loss" means the number of gallons gained through
4 temperature variations minus the number of gallons lost through
5 temperature variations or evaporation for each of the
6 respective 6-month periods.

7 (Source: P.A. 91-173, eff. 1-1-00; 92-30, eff. 7-1-01.)

8 (35 ILCS 505/5a) (from Ch. 120, par. 421a)

9 Sec. 5a. A person holding a valid unrevoked license to act
10 as a supplier of special fuel shall, between the 1st and 20th
11 days of each calendar month, make return to the Department
12 showing an itemized statement of the number of invoiced gallons
13 of special fuel acquired, received, purchased, sold, exported,
14 or used during the preceding calendar month; the amount of
15 special fuel sold, distributed, exported, and used by the
16 licensed supplier during the preceding calendar month; the
17 amount of special fuel lost or destroyed during the preceding
18 calendar month; the amount of special fuel on hand at the close
19 of business for the preceding calendar month; and such other
20 reasonable information as the Department may require.

21 A person whose license to act as a supplier of special fuel
22 has been revoked shall make a return to the Department covering
23 the period from the date of the last return to the date of the
24 revocation of the license, which return shall be delivered to
25 the Department not later than 10 days from the date of the

1 revocation or termination of the license of such supplier. The
2 return shall in all other respects be subject to the same
3 provisions and conditions as returns by suppliers licensed
4 under this Act.

5 The records, waybills and supporting documents kept by
6 railroads and other common carriers in the regular course of
7 business shall be prima facie evidence of the contents and
8 receipt of cars or tanks covered by those records, waybills or
9 supporting documents.

10 If the Department has reason to believe and does believe
11 that the amount shown on the return as purchased, acquired,
12 received, sold, exported, used, or lost is incorrect, or that
13 an amount of special fuel of the type required by the 1st
14 paragraph of this Section to be reported to the Department by
15 suppliers has not been correctly reported as a purchase,
16 receipt, sale, use, export, or loss the Department shall fix an
17 amount for such purchase, receipt, sale, use, export, or loss
18 according to its best judgment and information, which amount so
19 fixed by the Department shall be prima facie correct. All
20 licensed suppliers shall report all losses of special fuel
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 supplier must
25 include fire department or police department reports and any
26 other documentation that the Department may require. The mere

1 making of the report does not assure the allowance of the loss
2 as a reduction in tax liability. Losses of special fuel as the
3 result of evaporation or shrinkage due to temperature
4 variations may not exceed 1% of the total gallons in storage at
5 the beginning of the month, plus the receipts of gallonage
6 during the month, minus the gallonage remaining in storage at
7 the end of the month.

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

1 Section, "net loss" means the number of gallons gained through
2 temperature variations minus the number of gallons lost through
3 temperature variations or evaporation for each of the
4 respective 6-month periods.

5 In case of a sale of special fuel to someone other than a
6 licensed distributor or licensed supplier for a use other than
7 in motor vehicles, the supplier shall show in his return the
8 amount of invoiced gallons sold and the name and address of the
9 purchaser in addition to any other information the Department
10 may require.

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

13 All returns shall be made on forms prepared and furnished
14 by the Department and shall contain such other information as
15 the Department may reasonably require. The return must be
16 accompanied by appropriate computer-generated magnetic media
17 supporting schedule data in the format required by the
18 Department, unless, as provided by rule, the Department grants
19 an exception upon petition of a taxpayer.

20 In case of a tax-free sale, as provided in Section 6a, of
21 special fuel which the supplier is required by this Section to
22 include in his return to the Department, the supplier in his
23 return shall show: (1) If the sale of special fuel is made to
24 the Federal Government or its instrumentalities; (2) if the
25 sale of special fuel is made to a municipal corporation owning
26 and operating a local transportation system for public service

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

1 making a specific notation thereof on the invoice or sales slip
2 covering that sale and obtaining such supporting documentation
3 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 (Source: P.A. 91-173, eff. 1-1-00; 92-30, eff. 7-1-01.)

7 (35 ILCS 505/6) (from Ch. 120, par. 422)

8 Sec. 6. Collection of tax; distributors. A distributor who
9 sells or distributes any motor fuel, which he is required by
10 Section 5 to report to the Department when filing a return,
11 shall (except as hereinafter provided) collect at the time of
12 such sale and distribution, the amount of tax imposed under
13 this Act on all such motor fuel sold and distributed, and at
14 the time of making a return, the distributor shall pay to the
15 Department the amount so collected less a discount of 2%
16 through June 30, 2003 and 1.75% thereafter which is allowed to
17 reimburse the distributor for the expenses incurred in keeping
18 records, preparing and filing returns, collecting and
19 remitting the tax and supplying data to the Department on
20 request, and shall also pay to the Department an amount equal
21 to the amount that would be collectible as a tax in the event
22 of a sale thereof on all such motor fuel used by said
23 distributor during the period covered by the return. However,
24 no payment shall be made based upon dyed diesel fuel used by
25 the distributor for non-highway purposes. The discount shall

1 only be applicable to the amount of tax payment which
2 accompanies a return which is filed timely in accordance with
3 Section 5 of this Act. In each subsequent sale of motor fuel on
4 which the amount of tax imposed under this Act has been
5 collected as provided in this Section, the amount so collected
6 shall be added to the selling price, so that the amount of tax
7 is paid ultimately by the user of the motor fuel. However, no
8 collection or payment shall be made in the case of the sale or
9 use of any motor fuel to the extent to which such sale or use of
10 motor fuel may not, under the constitution and statutes of the
11 United States, be made the subject of taxation by this State. A
12 person whose license to act as a distributor of fuel has been
13 revoked shall, at the time of making a return, also pay to the
14 Department an amount equal to the amount that would be
15 collectible as a tax in the event of a sale thereof on all
16 motor fuel, which he is required by the second paragraph of
17 Section 5 to report to the Department in making a return, and
18 which he had on hand on the date on which the license was
19 revoked, and with respect to which no tax had been previously
20 paid under this Act.

21 A distributor may make tax free sales of motor fuel, with
22 respect to which he is otherwise required to collect the tax,
23 ~~when the motor fuel is delivered from a dispensing facility~~
24 ~~that has withdrawal facilities capable of dispensing motor fuel~~
25 ~~into the fuel supply tanks of motor vehicles only as specified~~
26 ~~in the following items 3, 4, and 5. A distributor may make~~

1 ~~tax free sales of motor fuel, with respect to which he is~~
2 ~~otherwise required to collect the tax, when the motor fuel is~~
3 ~~delivered from other facilities~~ only as specified in the
4 following items 1 through 7.

5 1. When the sale is made to a person holding a valid
6 unrevoked license as a distributor, by making a specific
7 notation thereof on invoices or sales slip covering each
8 sale.

9 2. When the sale is made with delivery to a purchaser
10 outside of this State.

11 3. When the sale is made to the Federal Government or
12 its instrumentalities.

13 4. When the sale is made to a municipal corporation
14 owning and operating a local transportation system for
15 public service in this State when an official certificate
16 of exemption is obtained in lieu of the tax.

17 5. When the sale is made to a privately owned public
18 utility owning and operating 2 axle vehicles designed and
19 used for transporting more than 7 passengers, which
20 vehicles are used as common carriers in general
21 transportation of passengers, are not devoted to any
22 specialized purpose and are operated entirely within the
23 territorial limits of a single municipality or of any group
24 of contiguous municipalities, or in a close radius thereof,
25 and the operations of which are subject to the regulations
26 of the Illinois Commerce Commission, when an official

1 certificate of exemption is obtained in lieu of the tax.

2 6. When a sale of special fuel is made to a person
3 holding a valid, unrevoked license as a supplier, by making
4 a specific notation thereof on the invoice or sales slip
5 covering each such sale.

6 7. When a sale of dyed diesel ~~special~~ fuel is made to
7 someone other than a licensed distributor or a licensed
8 supplier for non-highway purposes and the fuel is (i)
9 delivered from a vehicle designed for the specific purpose
10 of such sales and delivered directly into a stationary bulk
11 storage tank that displays the notice required by Section
12 4f of this Act, (ii) delivered from a vehicle designed for
13 the specific purpose of such sales and delivered directly
14 into the fuel supply tanks of non-highway vehicles that are
15 not required to be registered for highway use, or (iii)
16 dispensed from a dyed diesel fuel dispensing facility that
17 has withdrawal facilities that are not readily accessible
18 to and are not capable of dispensing dyed diesel fuel into
19 the fuel supply tank of a motor vehicle. ~~for a use other~~
20 ~~than in motor vehicles, by making a~~

21 A specific notation is required ~~thereof~~ on the invoice
22 or sales slip covering such sales, ~~sale~~ and any obtaining
23 ~~such~~ supporting documentation that ~~as~~ may be required by
24 the Department must be obtained by the distributor. The
25 distributor shall obtain and keep the supporting
26 documentation in such form as the Department may require by

1 rule.

2 For purposes of this item 7, a dyed diesel fuel
3 dispensing facility is considered to have withdrawal
4 facilities that are "not readily accessible to and not
5 capable of dispensing dyed diesel fuel into the fuel supply
6 tank of a motor vehicle" only if the dyed diesel fuel is
7 delivered from: (i) a dispenser hose that is short enough
8 so that it will not reach the fuel supply tank of a motor
9 vehicle or (ii) a dispenser that is enclosed by a fence or
10 other physical barrier so that a vehicle cannot pull
11 alongside the dispenser to permit fueling.

12 8. (Blank).

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

15 All suits or other proceedings brought for the purpose of
16 recovering any taxes, interest or penalties due the State of
17 Illinois under this Act may be maintained in the name of the
18 Department.

19 (Source: P.A. 93-32, eff. 6-20-03.)

20 (35 ILCS 505/6a) (from Ch. 120, par. 422a)

21 Sec. 6a. Collection of tax; suppliers. A supplier, other
22 than a licensed distributor, who sells or distributes any
23 special fuel, which he is required by Section 5a to report to
24 the Department when filing a return, shall (except as
25 hereinafter provided) collect at the time of such sale and

1 distribution, the amount of tax imposed under this Act on all
2 such special fuel sold and distributed, and at the time of
3 making a return, the supplier shall pay to the Department the
4 amount so collected less a discount of 2% through June 30, 2003
5 and 1.75% thereafter which is allowed to reimburse the supplier
6 for the expenses incurred in keeping records, preparing and
7 filing returns, collecting and remitting the tax and supplying
8 data to the Department on request, and shall also pay to the
9 Department an amount equal to the amount that would be
10 collectible as a tax in the event of a sale thereof on all such
11 special fuel used by said supplier during the period covered by
12 the return. However, no payment shall be made based upon dyed
13 diesel fuel used by said supplier for non-highway purposes. The
14 discount shall only be applicable to the amount of tax payment
15 which accompanies a return which is filed timely in accordance
16 with Section 5(a) of this Act. In each subsequent sale of
17 special fuel on which the amount of tax imposed under this Act
18 has been collected as provided in this Section, the amount so
19 collected shall be added to the selling price, so that the
20 amount of tax is paid ultimately by the user of the special
21 fuel. However, no collection or payment shall be made in the
22 case of the sale or use of any special fuel to the extent to
23 which such sale or use of motor fuel may not, under the
24 Constitution and statutes of the United States, be made the
25 subject of taxation by this State.

26 A person whose license to act as supplier of special fuel

1 has been revoked shall, at the time of making a return, also
2 pay to the Department an amount equal to the amount that would
3 be collectible as a tax in the event of a sale thereof on all
4 special fuel, which he is required by the 1st paragraph of
5 Section 5a to report to the Department in making a return.

6 A supplier may make tax-free sales of special fuel, with
7 respect to which he is otherwise required to collect the tax,
8 ~~when the motor fuel is delivered from a dispensing facility~~
9 ~~that has withdrawal facilities capable of dispensing special~~
10 ~~fuel into the fuel supply tanks of motor vehicles only as~~
11 ~~specified in the following items 1, 2, and 3. A supplier may~~
12 ~~make tax-free sales of special fuel, with respect to which he~~
13 ~~is otherwise required to collect the tax, when the special fuel~~
14 ~~is delivered from other facilities~~ only as specified in the
15 following items 1 through 7.

16 1. When the sale is made to the federal government or
17 its instrumentalities.

18 2. When the sale is made to a municipal corporation
19 owning and operating a local transportation system for
20 public service in this State when an official certificate
21 of exemption is obtained in lieu of the tax.

22 3. When the sale is made to a privately owned public
23 utility owning and operating 2 axle vehicles designed and
24 used for transporting more than 7 passengers, which
25 vehicles are used as common carriers in general
26 transportation of passengers, are not devoted to any

1 specialized purpose and are operated entirely within the
2 territorial limits of a single municipality or of any group
3 of contiguous municipalities, or in a close radius thereof,
4 and the operations of which are subject to the regulations
5 of the Illinois Commerce Commission, when an official
6 certificate of exemption is obtained in lieu of the tax.

7 4. When a sale ~~of special fuel~~ is made to a person
8 holding a valid unrevoked license as a supplier or a
9 distributor by making a specific notation thereof on
10 invoice or sales slip covering each such sale.

11 5. When a sale of dyed diesel ~~special~~ fuel is made to
12 someone other than a licensed distributor or licensed
13 supplier for non-highway purposes and the fuel is (i)
14 delivered from a vehicle designed for the specific purpose
15 of such sales and delivered directly into a stationary bulk
16 storage tank that displays the notice required by Section
17 4f of this Act, (ii) delivered from a vehicle designed for
18 the specific purpose of such sales and delivered directly
19 into the fuel supply tanks of non-highway vehicles that are
20 not required to be registered for highway use, or (iii)
21 dispensed from a dyed diesel fuel dispensing facility that
22 has withdrawal facilities that are not readily accessible
23 to and are not capable of dispensing dyed diesel fuel into
24 the fuel supply tank of a motor vehicle. a use other than
25 in motor vehicles, by making a

26 A specific notation is required ~~thereof~~ on the invoice

1 or sales slip covering such sales, sale and any obtaining
2 ~~such~~ supporting documentation that as may be required by
3 the Department must be obtained by the supplier. The
4 supplier shall obtain and keep the supporting
5 documentation in such form as the Department may require by
6 rule.

7 For purposes of this item 5, a dyed diesel fuel
8 dispensing facility is considered to have withdrawal
9 facilities that are "not readily accessible to and not
10 capable of dispensing dyed diesel fuel into the fuel supply
11 tank of a motor vehicle" only if the dyed diesel fuel is
12 delivered from: (i) a dispenser hose that is short enough
13 so that it will not reach the fuel supply tank of a motor
14 vehicle or (ii) a dispenser that is enclosed by a fence or
15 other physical barrier so that a vehicle cannot pull
16 alongside the dispenser to permit fueling.

17 6. (Blank).

18 7. When a sale of special fuel is made to a person
19 where delivery is made outside of this State.

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

22 All suits or other proceedings brought for the purpose of
23 recovering any taxes, interest or penalties due the State of
24 Illinois under this Act may be maintained in the name of the
25 Department.

26 (Source: P.A. 92-30, eff. 7-1-01; 93-32, eff. 6-20-03.)

1 (35 ILCS 505/8) (from Ch. 120, par. 424)

2 Sec. 8. Except as provided in Section 8a, subdivision
3 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
4 16 of Section 15, all money received by the Department under
5 this Act, including payments made to the Department by member
6 jurisdictions participating in the International Fuel Tax
7 Agreement, shall be deposited in a special fund in the State
8 treasury, to be known as the "Motor Fuel Tax Fund", and shall
9 be used as follows:

10 (a) 2 1/2 cents per gallon of the tax collected on special
11 fuel under paragraph (b) of Section 2 and Section 13a of this
12 Act shall be transferred to the State Construction Account Fund
13 in the State Treasury;

14 (b) \$420,000 shall be transferred each month to the State
15 Boating Act Fund to be used by the Department of Natural
16 Resources for the purposes specified in Article X of the Boat
17 Registration and Safety Act;

18 (c) \$3,500,000 shall be transferred each month to the Grade
19 Crossing Protection Fund to be used as follows: not less than
20 \$12,000,000 each fiscal year shall be used for the construction
21 or reconstruction of rail highway grade separation structures;
22 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
23 fiscal year 2010 and each fiscal year thereafter shall be
24 transferred to the Transportation Regulatory Fund and shall be
25 accounted for as part of the rail carrier portion of such funds

1 and shall be used to pay the cost of administration of the
2 Illinois Commerce Commission's railroad safety program in
3 connection with its duties under subsection (3) of Section
4 18c-7401 of the Illinois Vehicle Code, with the remainder to be
5 used by the Department of Transportation upon order of the
6 Illinois Commerce Commission, to pay that part of the cost
7 apportioned by such Commission to the State to cover the
8 interest of the public in the use of highways, roads, streets,
9 or pedestrian walkways in the county highway system, township
10 and district road system, or municipal street system as defined
11 in the Illinois Highway Code, as the same may from time to time
12 be amended, for separation of grades, for installation,
13 construction or reconstruction of crossing protection or
14 reconstruction, alteration, relocation including construction
15 or improvement of any existing highway necessary for access to
16 property or improvement of any grade crossing and grade
17 crossing surface including the necessary highway approaches
18 thereto of any railroad across the highway or public road, or
19 for the installation, construction, reconstruction, or
20 maintenance of a pedestrian walkway over or under a railroad
21 right-of-way, as provided for in and in accordance with Section
22 18c-7401 of the Illinois Vehicle Code. The Commission may order
23 up to \$2,000,000 per year in Grade Crossing Protection Fund
24 moneys for the improvement of grade crossing surfaces and up to
25 \$300,000 per year for the maintenance and renewal of 4-quadrant
26 gate vehicle detection systems located at non-high speed rail

1 grade crossings. The Commission shall not order more than
2 \$2,000,000 per year in Grade Crossing Protection Fund moneys
3 for pedestrian walkways. In entering orders for projects for
4 which payments from the Grade Crossing Protection Fund will be
5 made, the Commission shall account for expenditures authorized
6 by the orders on a cash rather than an accrual basis. For
7 purposes of this requirement an "accrual basis" assumes that
8 the total cost of the project is expended in the fiscal year in
9 which the order is entered, while a "cash basis" allocates the
10 cost of the project among fiscal years as expenditures are
11 actually made. To meet the requirements of this subsection, the
12 Illinois Commerce Commission shall develop annual and 5-year
13 project plans of rail crossing capital improvements that will
14 be paid for with moneys from the Grade Crossing Protection
15 Fund. The annual project plan shall identify projects for the
16 succeeding fiscal year and the 5-year project plan shall
17 identify projects for the 5 directly succeeding fiscal years.
18 The Commission shall submit the annual and 5-year project plans
19 for this Fund to the Governor, the President of the Senate, the
20 Senate Minority Leader, the Speaker of the House of
21 Representatives, and the Minority Leader of the House of
22 Representatives on the first Wednesday in April of each year;

23 (d) of the amount remaining after allocations provided for
24 in subsections (a), (b) and (c), a sufficient amount shall be
25 reserved to pay all of the following:

26 (1) the costs of the Department of Revenue in

1 administering this Act;

2 (2) the costs of the Department of Transportation in
3 performing its duties imposed by the Illinois Highway Code
4 for supervising the use of motor fuel tax funds apportioned
5 to municipalities, counties and road districts;

6 (3) refunds provided for in Section 13 of this Act, and
7 refunds for overpayment of decal fees paid under Section
8 13a.4 of this Act, and refunds provided for under the terms
9 of the International Fuel Tax Agreement referenced in
10 Section 14a;

11 (4) from October 1, 1985 until June 30, 1994, the
12 administration of the Vehicle Emissions Inspection Law,
13 which amount shall be certified monthly by the
14 Environmental Protection Agency to the State Comptroller
15 and shall promptly be transferred by the State Comptroller
16 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
17 Inspection Fund, and for the period July 1, 1994 through
18 June 30, 2000, one-twelfth of \$25,000,000 each month, for
19 the period July 1, 2000 through June 30, 2003, one-twelfth
20 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
21 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
22 July 1 and October 1, or as soon thereafter as may be
23 practical, during the period July 1, 2004 through June 30,
24 2010, for the administration of the Vehicle Emissions
25 Inspection Law of 2005, to be transferred by the State
26 Comptroller and Treasurer from the Motor Fuel Tax Fund into

1 the Vehicle Inspection Fund;

2 (5) amounts ordered paid by the Court of Claims; and

3 (6) payment of motor fuel use taxes due to member
4 jurisdictions under the terms of the International Fuel Tax
5 Agreement. The Department shall certify these amounts to
6 the Comptroller by the 15th day of each month; the
7 Comptroller shall cause orders to be drawn for such
8 amounts, and the Treasurer shall administer those amounts
9 on or before the last day of each month;

10 (e) after allocations for the purposes set forth in
11 subsections (a), (b), (c) and (d), the remaining amount shall
12 be apportioned as follows:

13 (1) Until January 1, 2000, 58.4%, and beginning January
14 1, 2000, 45.6% shall be deposited as follows:

15 (A) 37% into the State Construction Account Fund,
16 and

17 (B) 63% into the Road Fund, \$1,250,000 of which
18 shall be reserved each month for the Department of
19 Transportation to be used in accordance with the
20 provisions of Sections 6-901 through 6-906 of the
21 Illinois Highway Code;

22 (2) Until January 1, 2000, 41.6%, and beginning January
23 1, 2000, 54.4% shall be transferred to the Department of
24 Transportation to be distributed as follows:

25 (A) 49.10% to the municipalities of the State,

26 (B) 16.74% to the counties of the State having

1 1,000,000 or more inhabitants,

2 (C) 18.27% to the counties of the State having less
3 than 1,000,000 inhabitants,

4 (D) 15.89% to the road districts of the State.

5 As soon as may be after the first day of each month the
6 Department of Transportation shall allot to each municipality
7 its share of the amount apportioned to the several
8 municipalities which shall be in proportion to the population
9 of such municipalities as determined by the last preceding
10 municipal census if conducted by the Federal Government or
11 Federal census. If territory is annexed to any municipality
12 subsequent to the time of the last preceding census the
13 corporate authorities of such municipality may cause a census
14 to be taken of such annexed territory and the population so
15 ascertained for such territory shall be added to the population
16 of the municipality as determined by the last preceding census
17 for the purpose of determining the allotment for that
18 municipality. If the population of any municipality was not
19 determined by the last Federal census preceding any
20 apportionment, the apportionment to such municipality shall be
21 in accordance with any census taken by such municipality. Any
22 municipal census used in accordance with this Section shall be
23 certified to the Department of Transportation by the clerk of
24 such municipality, and the accuracy thereof shall be subject to
25 approval of the Department which may make such corrections as
26 it ascertains to be necessary.

1 As soon as may be after the first day of each month the
2 Department of Transportation shall allot to each county its
3 share of the amount apportioned to the several counties of the
4 State as herein provided. Each allotment to the several
5 counties having less than 1,000,000 inhabitants shall be in
6 proportion to the amount of motor vehicle license fees received
7 from the residents of such counties, respectively, during the
8 preceding calendar year. The Secretary of State shall, on or
9 before April 15 of each year, transmit to the Department of
10 Transportation a full and complete report showing the amount of
11 motor vehicle license fees received from the residents of each
12 county, respectively, during the preceding calendar year. The
13 Department of Transportation shall, each month, use for
14 allotment purposes the last such report received from the
15 Secretary of State.

16 As soon as may be after the first day of each month, the
17 Department of Transportation shall allot to the several
18 counties their share of the amount apportioned for the use of
19 road districts. The allotment shall be apportioned among the
20 several counties in the State in the proportion which the total
21 mileage of township or district roads in the respective
22 counties bears to the total mileage of all township and
23 district roads in the State. Funds allotted to the respective
24 counties for the use of road districts therein shall be
25 allocated to the several road districts in the county in the
26 proportion which the total mileage of such township or district

1 roads in the respective road districts bears to the total
2 mileage of all such township or district roads in the county.
3 After July 1 of any year, no allocation shall be made for any
4 road district unless it levied a tax for road and bridge
5 purposes in an amount which will require the extension of such
6 tax against the taxable property in any such road district at a
7 rate of not less than either .08% of the value thereof, based
8 upon the assessment for the year immediately prior to the year
9 in which such tax was levied and as equalized by the Department
10 of Revenue or, in DuPage County, an amount equal to or greater
11 than \$12,000 per mile of road under the jurisdiction of the
12 road district, whichever is less. If any road district has
13 levied a special tax for road purposes pursuant to Sections
14 6-601, 6-602 and 6-603 of the Illinois Highway Code, and such
15 tax was levied in an amount which would require extension at a
16 rate of not less than .08% of the value of the taxable property
17 thereof, as equalized or assessed by the Department of Revenue,
18 or, in DuPage County, an amount equal to or greater than
19 \$12,000 per mile of road under the jurisdiction of the road
20 district, whichever is less, such levy shall, however, be
21 deemed a proper compliance with this Section and shall qualify
22 such road district for an allotment under this Section. If a
23 township has transferred to the road and bridge fund money
24 which, when added to the amount of any tax levy of the road
25 district would be the equivalent of a tax levy requiring
26 extension at a rate of at least .08%, or, in DuPage County, an

1 amount equal to or greater than \$12,000 per mile of road under
2 the jurisdiction of the road district, whichever is less, such
3 transfer, together with any such tax levy, shall be deemed a
4 proper compliance with this Section and shall qualify the road
5 district for an allotment under this Section.

6 In counties in which a property tax extension limitation is
7 imposed under the Property Tax Extension Limitation Law, road
8 districts may retain their entitlement to a motor fuel tax
9 allotment if, at the time the property tax extension limitation
10 was imposed, the road district was levying a road and bridge
11 tax at a rate sufficient to entitle it to a motor fuel tax
12 allotment and continues to levy the maximum allowable amount
13 after the imposition of the property tax extension limitation.
14 Any road district may in all circumstances retain its
15 entitlement to a motor fuel tax allotment if it levied a road
16 and bridge tax in an amount that will require the extension of
17 the tax against the taxable property in the road district at a
18 rate of not less than 0.08% of the assessed value of the
19 property, based upon the assessment for the year immediately
20 preceding the year in which the tax was levied and as equalized
21 by the Department of Revenue or, in DuPage County, an amount
22 equal to or greater than \$12,000 per mile of road under the
23 jurisdiction of the road district, whichever is less.

24 As used in this Section the term "road district" means any
25 road district, including a county unit road district, provided
26 for by the Illinois Highway Code; and the term "township or

1 district road" means any road in the township and district road
2 system as defined in the Illinois Highway Code. For the
3 purposes of this Section, "road district" also includes park
4 districts, forest preserve districts and conservation
5 districts organized under Illinois law and "township or
6 district road" also includes such roads as are maintained by
7 park districts, forest preserve districts and conservation
8 districts. The Department of Transportation shall determine
9 the mileage of all township and district roads for the purposes
10 of making allotments and allocations of motor fuel tax funds
11 for use in road districts.

12 Payment of motor fuel tax moneys to municipalities and
13 counties shall be made as soon as possible after the allotment
14 is made. The treasurer of the municipality or county may invest
15 these funds until their use is required and the interest earned
16 by these investments shall be limited to the same uses as the
17 principal funds.

18 (Source: P.A. 95-744, eff. 7-18-08; 96-34, eff. 7-13-09; 96-45,
19 eff. 7-15-09; revised 11-3-09.)

20 (35 ILCS 505/13) (from Ch. 120, par. 429)

21 Sec. 13. Refund of tax paid. Any person other than a
22 distributor or supplier, who loses motor fuel through any cause
23 or uses motor fuel (upon which he has paid the amount required
24 to be collected under Section 2 of this Act) for any purpose
25 other than operating a motor vehicle upon the public highways

1 or waters, shall be reimbursed and repaid the amount so paid.

2 Any person who purchases motor fuel in Illinois and uses
3 that motor fuel in another state and that other state imposes a
4 tax on the use of such motor fuel shall be reimbursed and
5 repaid the amount of Illinois tax paid under Section 2 of this
6 Act on the motor fuel used in such other state. Reimbursement
7 and repayment shall be made by the Department upon receipt of
8 adequate proof of taxes directly paid to another state and the
9 amount of motor fuel used in that state.

10 Claims based in whole or in part on taxes paid to another
11 state shall include (i) a certified copy of the tax return
12 filed with such other state by the claimant; (ii) a copy of
13 either the cancelled check paying the tax due on such return,
14 or a receipt acknowledging payment of the tax due on such tax
15 return; and (iii) such other information as the Department may
16 reasonably require. This paragraph shall not apply to taxes
17 paid on returns filed under Section 13a.3 of this Act.

18 Any person who purchases motor fuel use tax decals as
19 required by Section 13a.4 and pays an amount of fees for such
20 decals that exceeds the amount due shall be reimbursed and
21 repaid the amount of the decal fees that are deemed by the
22 department to be in excess of the amount due.

23 Claims for such reimbursement must be made to the
24 Department of Revenue, duly verified by the claimant (or by the
25 claimant's legal representative if the claimant has died or
26 become a person under legal disability), upon forms prescribed

1 by the Department. The claim must state such facts relating to
2 the purchase, importation, manufacture or production of the
3 motor fuel by the claimant as the Department may deem
4 necessary, and the time when, and the circumstances of its loss
5 or the specific purpose for which it was used (as the case may
6 be), together with such other information as the Department may
7 reasonably require. No claim based upon idle time shall be
8 allowed. Claims for reimbursement for overpayment of decal fees
9 shall be made to the Department of Revenue, duly verified by
10 the claimant (or by the claimant's legal representative if the
11 claimant has died or become a person under legal disability),
12 upon forms prescribed by the Department. The claim shall state
13 facts relating to the overpayment of decal fees, together with
14 such other information as the Department may reasonably
15 require. Claims for reimbursement of overpayment of decal fees
16 paid on or after January 1, 2011 must be filed not later than
17 one year after the date on which the fees were paid by the
18 claimant. If it is determined that the Department should
19 reimburse a claimant for overpayment of decal fees, the
20 Department shall first apply the amount of such refund against
21 against any tax or penalty or interest due by the claimant
22 under Section 13a of this Act.

23 Claims for full reimbursement for taxes paid on or before
24 December 31, 1999 must be filed not later than one year after
25 the date on which the tax was paid by the claimant. If,
26 however, a claim for such reimbursement otherwise meeting the

1 requirements of this Section is filed more than one year but
2 less than 2 years after that date, the claimant shall be
3 reimbursed at the rate of 80% of the amount to which he would
4 have been entitled if his claim had been timely filed.

5 Claims for full reimbursement for taxes paid on or after
6 January 1, 2000 must be filed not later than 2 years after the
7 date on which the tax was paid by the claimant.

8 The Department may make such investigation of the
9 correctness of the facts stated in such claims as it deems
10 necessary. When the Department has approved any such claim, it
11 shall pay to the claimant (or to the claimant's legal
12 representative, as such if the claimant has died or become a
13 person under legal disability) the reimbursement provided in
14 this Section, out of any moneys appropriated to it for that
15 purpose.

16 Any distributor or supplier who has paid the tax imposed by
17 Section 2 of this Act upon motor fuel lost or used by such
18 distributor or supplier for any purpose other than operating a
19 motor vehicle upon the public highways or waters may file a
20 claim for credit or refund to recover the amount so paid. Such
21 claims shall be filed on forms prescribed by the Department.
22 Such claims shall be made to the Department, duly verified by
23 the claimant (or by the claimant's legal representative if the
24 claimant has died or become a person under legal disability),
25 upon forms prescribed by the Department. The claim shall state
26 such facts relating to the purchase, importation, manufacture

1 or production of the motor fuel by the claimant as the
2 Department may deem necessary and the time when the loss or
3 nontaxable use occurred, and the circumstances of its loss or
4 the specific purpose for which it was used (as the case may
5 be), together with such other information as the Department may
6 reasonably require. Claims must be filed not later than one
7 year after the date on which the tax was paid by the claimant.

8 The Department may make such investigation of the
9 correctness of the facts stated in such claims as it deems
10 necessary. When the Department approves a claim, the Department
11 shall issue a refund or credit memorandum as requested by the
12 taxpayer, to the distributor or supplier who made the payment
13 for which the refund or credit is being given or, if the
14 distributor or supplier has died or become incompetent, to such
15 distributor's or supplier's legal representative, as such. The
16 amount of such credit memorandum shall be credited against any
17 tax due or to become due under this Act from the distributor or
18 supplier who made the payment for which credit has been given.

19 Any credit or refund that is allowed under this Section
20 shall bear interest at the rate and in the manner specified in
21 the Uniform Penalty and Interest Act.

22 In case the distributor or supplier requests and the
23 Department determines that the claimant is entitled to a
24 refund, such refund shall be made only from such appropriation
25 as may be available for that purpose. If it appears unlikely
26 that the amount appropriated would permit everyone having a

1 claim allowed during the period covered by such appropriation
2 to elect to receive a cash refund, the Department, by rule or
3 regulation, shall provide for the payment of refunds in
4 hardship cases and shall define what types of cases qualify as
5 hardship cases.

6 In any case in which there has been an erroneous refund of
7 tax or fees payable under this Section, a notice of tax
8 liability may be issued at any time within 3 years from the
9 making of that refund, or within 5 years from the making of
10 that refund if it appears that any part of the refund was
11 induced by fraud or the misrepresentation of material fact. The
12 amount of any proposed assessment set forth by the Department
13 shall be limited to the amount of the erroneous refund.

14 If no tax is due and no proceeding is pending to determine
15 whether such distributor or supplier is indebted to the
16 Department for tax, the credit memorandum so issued may be
17 assigned and set over by the lawful holder thereof, subject to
18 reasonable rules of the Department, to any other licensed
19 distributor or supplier who is subject to this Act, and the
20 amount thereof applied by the Department against any tax due or
21 to become due under this Act from such assignee.

22 If the payment for which the distributor's or supplier's
23 claim is filed is held in the protest fund of the State
24 Treasury during the pendency of the claim for credit
25 proceedings pursuant to the order of the court in accordance
26 with Section 2a of the State Officers and Employees Money

1 Disposition Act and if it is determined by the Department or by
2 the final order of a reviewing court under the Administrative
3 Review Law that the claimant is entitled to all or a part of
4 the credit claimed, the claimant, instead of receiving a credit
5 memorandum from the Department, shall receive a cash refund
6 from the protest fund as provided for in Section 2a of the
7 State Officers and Employees Money Disposition Act.

8 If any person ceases to be licensed as a distributor or
9 supplier while still holding an unused credit memorandum issued
10 under this Act, such person may, at his election (instead of
11 assigning the credit memorandum to a licensed distributor or
12 licensed supplier under this Act), surrender such unused credit
13 memorandum to the Department and receive a refund of the amount
14 to which such person is entitled.

15 For claims based upon taxes paid on or before December 31,
16 2000, a claim based upon the use of undyed diesel fuel shall
17 not be allowed except (i) if allowed under the following
18 paragraph or (ii) for undyed diesel fuel used by a commercial
19 vehicle, as that term is defined in Section 1-111.8 of the
20 Illinois Vehicle Code, for any purpose other than operating the
21 commercial vehicle upon the public highways and unlicensed
22 commercial vehicles operating on private property. Claims
23 shall be limited to commercial vehicles that are operated for
24 both highway purposes and any purposes other than operating
25 such vehicles upon the public highways.

26 For claims based upon taxes paid on or after January 1,

1 2000, a claim based upon the use of undyed diesel fuel shall
2 not be allowed except (i) if allowed under the preceding
3 paragraph or (ii) for claims for the following:

4 (1) Undyed diesel fuel used (i) in a manufacturing
5 process, as defined in Section 2-45 of the Retailers'
6 Occupation Tax Act, wherein the undyed diesel fuel becomes
7 a component part of a product or by-product, other than
8 fuel or motor fuel, when the use of dyed diesel fuel in
9 that manufacturing process results in a product that is
10 unsuitable for its intended use or (ii) for testing
11 machinery and equipment in a manufacturing process, as
12 defined in Section 2-45 of the Retailers' Occupation Tax
13 Act, wherein the testing takes place on private property.

14 (2) Undyed diesel fuel used by a manufacturer on
15 private property in the research and development, as
16 defined in Section 1.29, of machinery or equipment intended
17 for manufacture.

18 (3) Undyed diesel fuel used by a single unit
19 self-propelled agricultural fertilizer implement, designed
20 for on and off road use, equipped with flotation tires and
21 specially adapted for the application of plant food
22 materials or agricultural chemicals.

23 (4) Undyed diesel fuel used by a commercial motor
24 vehicle for any purpose other than operating the commercial
25 motor vehicle upon the public highways. Claims shall be
26 limited to commercial motor vehicles that are operated for

1 both highway purposes and any purposes other than operating
2 such vehicles upon the public highways.

3 (5) Undyed diesel fuel used by a unit of local
4 government in its operation of an airport if the undyed
5 diesel fuel is used directly in airport operations on
6 airport property.

7 (6) Undyed diesel fuel used by refrigeration units that
8 are permanently mounted to a semitrailer, as defined in
9 Section 1.28 of this Law, wherein the refrigeration units
10 have a fuel supply system dedicated solely for the
11 operation of the refrigeration units.

12 (7) Undyed diesel fuel used by power take-off equipment
13 as defined in Section 1.27 of this Law.

14 (8) Beginning on the effective date of this amendatory
15 Act of the 94th General Assembly, undyed diesel fuel used
16 by tugs and spotter equipment to shift vehicles or parcels
17 on both private and airport property. Any claim under this
18 item (8) may be made only by a claimant that owns tugs and
19 spotter equipment and operates that equipment on both
20 private and airport property. The aggregate of all credits
21 or refunds resulting from claims filed under this item (8)
22 by a claimant in any calendar year may not exceed \$100,000.
23 A claim may not be made under this item (8) by the same
24 claimant more often than once each quarter. For the
25 purposes of this item (8), "tug" means a vehicle designed
26 for use on airport property that shifts custom-designed

1 containers of parcels from loading docks to aircraft, and
2 "spotter equipment" means a vehicle designed for use on
3 both private and airport property that shifts trailers
4 containing parcels between staging areas and loading
5 docks.

6 Any person who has paid the tax imposed by Section 2 of
7 this Law upon undyed diesel fuel that is unintentionally mixed
8 with dyed diesel fuel and who owns or controls the mixture of
9 undyed diesel fuel and dyed diesel fuel may file a claim for
10 refund to recover the amount paid. The amount of undyed diesel
11 fuel unintentionally mixed must equal 500 gallons or more. Any
12 claim for refund of unintentionally mixed undyed diesel fuel
13 and dyed diesel fuel shall be supported by documentation
14 showing the date and location of the unintentional mixing, the
15 number of gallons involved, the disposition of the mixed diesel
16 fuel, and any other information that the Department may
17 reasonably require. Any unintentional mixture of undyed diesel
18 fuel and dyed diesel fuel shall be sold or used only for
19 non-highway purposes.

20 The Department shall promulgate regulations establishing
21 specific limits on the amount of undyed diesel fuel that may be
22 claimed for refund.

23 For purposes of claims for refund, "loss" means the
24 reduction of motor fuel resulting from fire, theft, spillage,
25 spoilage, leakage, or any other provable cause, but does not
26 include a reduction resulting from evaporation, or shrinkage

1 due to temperature variations. In the case of losses due to
2 fire or theft, the claimant must include fire department or
3 police department reports and any other documentation that the
4 Department may require.

5 (Source: P.A. 94-654, eff. 8-22-05.)

6 (35 ILCS 505/13a.4) (from Ch. 120, par. 429a4)

7 Sec. 13a.4. Except as provided in Section 13a.5 of this
8 Act, no motor carrier shall operate in Illinois without first
9 securing a motor fuel use tax license and decals from the
10 Department or a motor fuel use tax license and decals issued
11 under the International Fuel Tax Agreement by any member
12 jurisdiction. Notwithstanding any other provision of this
13 Section to the contrary, however, the Director of Revenue or
14 his designee may, upon determining that a disaster exists in
15 Illinois or in any other state, temporarily waive the licensing
16 requirements of this Section for commercial motor vehicles that
17 travel through Illinois, or return to Illinois from a point
18 outside Illinois, for the purpose of assisting in disaster
19 relief efforts. Temporary waiver of the licensing requirements
20 of this Section shall not exceed a period of 30 days from the
21 date the Director temporarily waives the licensing
22 requirements of this Section. For purposes of this Section, a
23 disaster includes flood, tornado, hurricane, fire, earthquake,
24 or any other disaster that causes or threatens loss of life or
25 destruction or damage to property of such a magnitude as to

1 endanger the public health, safety, and welfare. The licensing
2 requirements of this Section shall be temporarily waived only
3 if the operator of the commercial motor vehicle can provide
4 proof by manifest that the commercial motor vehicle is
5 traveling through Illinois or returning to Illinois from a
6 point outside Illinois for purposes of assisting in disaster
7 relief efforts. Application for such license and decals shall
8 be made annually to the Department on forms prescribed by the
9 Department. The application shall be under oath, and shall
10 contain such information as the Department deems necessary. The
11 Department, for cause, may require an applicant to post a bond
12 on a form to be approved by and with a surety or sureties
13 satisfactory to the Department conditioned upon such applicant
14 paying to the State of Illinois all monies becoming due by
15 reason of the sale or use of motor fuel by the applicant,
16 together with all penalties and interest thereon. If a bond is
17 required, it shall be equal to at least twice the estimated
18 average tax liability of a quarterly return. The Department
19 shall fix the penalty of such bond in each case taking into
20 consideration the amount of motor fuel expected to be used by
21 such applicant and the penalty fixed by the Department shall be
22 such as, in its opinion, will protect the State of Illinois
23 against failure to pay the amount hereinafter provided on motor
24 fuel used. No person who is in default to the State for monies
25 due under this Act for the sale, distribution or use of motor
26 fuel shall receive such a license or decal.

1 Upon receipt of the application for license in proper form,
2 and upon payment of any required \$100 reinstatement fee, and
3 upon approval by the Department of the bond furnished by the
4 applicant, the Department may issue to such applicant a license
5 which allows the operation of commercial motor vehicles in
6 Illinois, and decals for each commercial motor vehicle
7 operating in Illinois. Prior to January 1, 1985, motor fuel use
8 tax licenses shall be conspicuously displayed in the cab of
9 each commercial motor vehicle operating in Illinois. After
10 January 1, 1986, motor fuel use tax licenses shall be carried
11 in the cab of each commercial motor vehicle operating in
12 Illinois.

13 The Department shall, by regulation, provide for the use of
14 reproductions of original motor fuel use tax licenses in lieu
15 of issuing multiple original motor fuel use tax licenses to
16 licensees.

17 On and after January 1, 1985, external motor fuel tax
18 decals shall be conspicuously displayed on the passenger side
19 of each commercial motor vehicle propelled by motor fuel
20 operating in Illinois, except buses, which may display such
21 devices on the driver's side of the vehicle. Beginning with the
22 effective date of this amendatory Act of 1993 or the membership
23 of the State of Illinois in the International Fuel Tax
24 Agreement, whichever is later, the decals issued to the
25 licensee shall be placed on both exterior sides of the cab. In
26 the case of transporters, manufacturers, dealers, or driveway

1 operations, the decals need not be permanently affixed but may
2 be temporarily displayed in a visible manner on the exterior
3 sides of the cab. Failure to display the decals in the required
4 locations may subject the vehicle operator to the purchase of a
5 trip permit and a citation. Such motor fuel tax decals shall be
6 issued by the Department and remain valid for a period of 2
7 calendar years, beginning January 1, 1985. The decals shall
8 expire at the end of the regular 2 year issuance period, with
9 new decals required to be displayed at that time. Beginning
10 January 1, 1993, the motor fuel decals shall be issued by the
11 Department and remain valid for a period of one calendar year.
12 The decals shall expire at the end of the regular one year
13 issuance period, with new decals required to be displayed at
14 that time. Decals shall be no larger than 3 inches by 3 inches.
15 Prior to January 1, 1993, a fee of \$7.50 shall be charged by
16 the Department for each decal issued prior to and during the 2
17 calendar years such decal is valid. Beginning January 1, 1993,
18 a fee of \$3.75 shall be charged by the Department for each
19 decal issued prior to and during the calendar year such decal
20 is valid. Beginning January 1, 1994, \$3.75 shall be charged for
21 a set of 2 decals. The Department may also prescribe procedures
22 for the issuance of replacement decals, with a maximum fee of
23 \$2 for each set of replacement decals issued. The transfer of
24 decals from one vehicle to another vehicle or from one motor
25 carrier to another motor carrier is prohibited. The fees paid
26 for the decals issued under this Section shall be deposited in

1 the Motor Fuel Tax Fund, and may be appropriated to the
2 Department for administration of this Section and enforcement
3 of the tax imposed by Section 13a of this Act.

4 To avoid duplicate reporting of mileage and payment of any
5 tax arising therefrom under Section 13a.3 of this Act, the
6 Department shall, by regulation, provide for the allocation
7 between lessors and lessees of the same commercial motor
8 vehicle or vehicles of the responsibility as a motor carrier
9 for the reporting of mileage and the liability for tax arising
10 under Section 13a.3 of this Act, and for registration,
11 furnishing of bond, carrying of motor fuel use tax licenses,
12 and display of decals under this Section, and for all other
13 duties imposed upon motor carriers by this Act.

14 (Source: P.A. 94-1074, eff. 12-26-06.)

15 (35 ILCS 505/13a.5) (from Ch. 120, par. 429a5)

16 Sec. 13a.5. As to a commercial motor vehicle operated in
17 Illinois in the course of interstate traffic by a motor carrier
18 not holding a motor fuel use tax license issued under this Act,
19 a single trip permit authorizing operation of such commercial
20 motor vehicle for a single trip into the State of Illinois,
21 through the State of Illinois, or from a point on the border of
22 this State to a point within and return to the border may be
23 issued by the Department or its agents after proper
24 application. The fee for each single trip permit shall be \$40
25 ~~\$20~~ and such single trip permit shall be valid for a period of

1 96 ~~72~~ hours. This fee shall be in lieu of the tax required by
2 Section 13a of this Act, all reports required by Section 13a.3
3 of this Act, and the registration, decal display and furnishing
4 of bond required by Section 13a.4 of this Act. Notwithstanding
5 any other provision of this Section to the contrary, however,
6 the Director of Revenue or his designee may, upon determining
7 that a disaster exists in Illinois or in any other state,
8 temporarily waive the permit provisions of this Section for
9 commercial motor vehicles that travel into the State of
10 Illinois, through Illinois, or return to Illinois from a point
11 outside Illinois, for the purpose of assisting in disaster
12 relief efforts. Temporary waiver of the permit provisions of
13 this Section shall not exceed a period of 30 days from the date
14 the Director waives the permit provisions of this Section. For
15 purposes of this Section, a disaster includes flood, tornado,
16 hurricane, fire, earthquake, or any other disaster that causes
17 or threatens loss of life or destruction or damage to property
18 of such a magnitude as to endanger the public health, safety,
19 and welfare. The permit provisions of this Section shall be
20 temporarily waived only if the operator of the commercial motor
21 vehicle can provide proof by manifest that the commercial motor
22 vehicle is traveling through Illinois or returning to Illinois
23 from a point outside Illinois for purposes of assisting in
24 disaster relief efforts. Rules or regulations promulgated by
25 the Department under this Section shall provide for reasonable
26 and proper limitations and restrictions governing application

1 for and issuance and use of, single trip permits, so as to
2 preclude evasion of the license requirement in Section 13a.4.

3 (Source: P.A. 94-1074, eff. 12-26-06.)

4 (35 ILCS 505/15) (from Ch. 120, par. 431)

5 Sec. 15. 1. Any person who knowingly acts as a distributor
6 of motor fuel or supplier of special fuel, or receiver of fuel
7 without having a license so to do, or who knowingly fails or
8 refuses to file a return with the Department as provided in
9 Section 2b, Section 5, or Section 5a of this Act, or who
10 knowingly fails or refuses to make payment to the Department as
11 provided either in Section 2b, Section 6, Section 6a, or
12 Section 7 of this Act, shall be guilty of a Class 3 felony.
13 Each day any person knowingly acts as a distributor of motor
14 fuel, supplier of special fuel, or receiver of fuel without
15 having a license so to do or after such a license has been
16 revoked, constitutes a separate offense.

17 2. Any person who acts as a motor carrier without having a
18 valid motor fuel use tax license, issued by the Department or
19 by a member jurisdiction under the provisions of the
20 International Fuel Tax Agreement, or a valid single trip permit
21 is guilty of a Class A misdemeanor for a first offense and is
22 guilty of a Class 4 felony for each subsequent offense. Any
23 person (i) who fails or refuses to make payment to the
24 Department as provided in Section 13a.1 of this Act or in the
25 International Fuel Tax Agreement referenced in Section 14a, or

1 (ii) who fails or refuses to make the quarterly return as
2 provided in Section 13a.3 is guilty of a Class 4 felony; and
3 for each subsequent offense, such person is guilty of a Class 3
4 felony.

5 3. In case such person acting as a distributor, receiver,
6 supplier, or motor carrier is a corporation, then the officer
7 or officers, agent or agents, employee or employees, of such
8 corporation responsible for any act of such corporation, or
9 failure of such corporation to act, which acts or failure to
10 act constitutes a violation of any of the provisions of this
11 Act as enumerated in paragraphs 1 and 2 of this Section, shall
12 be punished by such fine or imprisonment, or by both such fine
13 and imprisonment as provided in those paragraphs.

14 3.5. Any person who knowingly enters false information on
15 any supporting documentation required to be kept by Section 6
16 or 6a of this Act is guilty of a Class 3 felony.

17 3.7. Any person who knowingly attempts in any manner to
18 evade or defeat any tax imposed by this Act or the payment of
19 any tax imposed by this Act is guilty of a Class 2 felony.

20 4. Any person who refuses, upon demand, to submit for
21 inspection, books and records, or who fails or refuses to keep
22 books and records in violation of Section 12 of this Act, or
23 any distributor, receiver, or supplier who violates any
24 reasonable rule or regulation adopted by the Department for the
25 enforcement of this Act is guilty of a Class A misdemeanor. Any
26 person who acts as a blender in violation of Section 3 of this

1 Act or who having transported reportable motor fuel within
2 Section 7b of this Act fails to make the return required by
3 that Section, is guilty of a Class 4 felony.

4 5. Any person licensed under Section 13a.4, 13a.5, or the
5 International Fuel Tax Agreement who: (a) fails or refuses to
6 keep records and books, as provided in Section 13a.2 or as
7 required by the terms of the International Fuel Tax Agreement,
8 (b) refuses upon demand by the Department to submit for
9 inspection and examination the records required by Section
10 13a.2 of this Act or by the terms of the International Fuel Tax
11 Agreement, or (c) violates any reasonable rule or regulation
12 adopted by the Department for the enforcement of this Act, is
13 guilty of a Class A misdemeanor.

14 6. Any person who makes any false return or report to the
15 Department as to any material fact required by Sections 2b, 5,
16 5a, 7, 13, or 13a.3 of this Act or by the International Fuel
17 Tax Agreement is guilty of a Class 2 felony.

18 7. A prosecution for any violation of this Section may be
19 commenced anytime within 5 years of the commission of that
20 violation. A prosecution for tax evasion as set forth in
21 paragraph 3.7 of this Section may be prosecuted any time within
22 5 years of the commission of the last act in furtherance of
23 evasion. The running of the period of limitations under this
24 Section shall be suspended while any proceeding or appeal from
25 any proceeding relating to the quashing or enforcement of any
26 grand jury or administrative subpoena issued in connection with

1 an investigation of the violation of any provision of this Act
2 is pending.

3 8. Any person who provides false documentation required by
4 any Section of this Act is guilty of a Class 4 felony.

5 9. Any person filing a fraudulent application or order form
6 under any provision of this Act is guilty of a Class A
7 misdemeanor. For each subsequent offense, the person is guilty
8 of a Class 4 felony.

9 10. Any person who acts as a motor carrier and who fails to
10 carry a manifest as provided in Section 5.5 is guilty of a
11 Class A misdemeanor. For each subsequent offense, the person is
12 guilty of a Class 4 felony.

13 11. Any person who knowingly sells or attempts to sell dyed
14 diesel fuel for highway use or for use by recreational-type
15 watercraft on the waters of this State is guilty of a Class 4
16 felony. For each subsequent offense, the person is guilty of a
17 Class 2 felony.

18 12. Any person who knowingly possesses dyed diesel fuel for
19 highway use or for use by recreational-type watercraft on the
20 waters of this State is guilty of a Class A misdemeanor. For
21 each subsequent offense, the person is guilty of a Class 4
22 felony.

23 13. Any person who sells or transports dyed diesel fuel
24 without the notice required by Section 4e shall pay the
25 following penalty:

26 First occurrence \$ 500

1 Second and each occurrence thereafter \$1,000

2 14. Any person who owns, operates, or controls any
3 container, storage tank, or facility used to store or
4 distribute dyed diesel fuel without the notice required by
5 Section 4f shall pay the following penalty:

6 First occurrence \$ 500

7 Second and each occurrence thereafter \$1,000

8 15. If a motor vehicle required to be registered for
9 highway purposes is found to have dyed diesel fuel within the
10 ordinary fuel tanks attached to the motor vehicle or if a
11 recreational-type watercraft on the waters of this State is
12 found to have dyed diesel fuel within the ordinary fuel tanks
13 attached to the watercraft, the operator shall pay the
14 following penalty:

15 First occurrence \$1,000 ~~\$2,500~~

16 Second and each occurrence thereafter \$5,000

17 16. Any licensed motor fuel distributor or licensed
18 supplier who sells or attempts to sell dyed diesel fuel for
19 highway use or for use by recreational-type watercraft on the
20 waters of this State shall pay the following penalty:

21 First occurrence \$1,000 ~~\$5,000~~

22 Second and each occurrence thereafter \$5,000 ~~\$10,000~~

23 17. Any person who knowingly sells or distributes dyed
24 diesel fuel without the notice required by Section 4e is guilty
25 of a petty offense. For each subsequent offense, the person is
26 guilty of a Class A misdemeanor.

1 18. Any person who knowingly owns, operates, or controls
2 any container, storage tank, or facility used to store or
3 distribute dyed diesel fuel without the notice required by
4 Section 4f is guilty of a petty offense. For each subsequent
5 offense the person is guilty of a Class A misdemeanor.

6 For purposes of this Section, dyed diesel fuel means any
7 dyed diesel fuel whether or not dyed pursuant to Section 4d of
8 this Law.

9 Any person aggrieved by any action of the Department under
10 item 13, 14, 15, or 16 of this Section may protest the action
11 by making a written request for a hearing within 60 days of the
12 original action. If the hearing is not requested in writing
13 within 60 days, the original action is final.

14 All penalties received under items 13, 14, 15, and 16 of
15 this Section shall be deposited into the Tax Compliance and
16 Administration Fund.

17 (Source: P.A. 94-1074, eff. 12-26-06.)

18 (35 ILCS 505/17a new)

19 Sec. 17a. Forms; electronic filing. All returns,
20 applications, and other forms required by this Act must be in
21 the form required by the Department. The Department is
22 authorized to adopt rules to require the electronic payment of
23 tax or fees under this Act, and the electronic filing of
24 returns, applications or other forms required by this Act.

1 Section 10. The Environmental Impact Fee Law is amended by
2 changing Section 325 as follows:

3 (415 ILCS 125/325)

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

5 Sec. 325. Incorporation of other Acts. The provisions of
6 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,
7 6c, 8, 9, 10 and 12 (except to the extent to which the minimum
8 notice requirement for hearings conflicts with that provided
9 for in Section 16 of the Motor Fuel Tax Law), of the Retailers'
10 Occupation Tax Act that are not inconsistent with this Act, and
11 Section 3-7 of the Uniform Penalty and Interest Act shall apply
12 as far as practicable, to the subject matter of this Law to the
13 same extent as if those provisions were included in this Law.

14 In addition, Sections 2d, 12, 12a, 13a.8, 14, 15, 16, 17,
15 17a, and 18 of the Motor Fuel Tax Law shall apply as far as
16 practicable, to the subject matter of this Law to the same
17 extent as if those provisions were included in this Law.

18 References to "taxes" in these incorporated Sections shall
19 be construed to apply to the administration, payment, and
20 remittance of all fees under this Law.

21 (Source: P.A. 95-264, eff. 8-17-07.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law."