- 1 AMENDMENT TO SENATE BILL 539
- 2 AMENDMENT NO. \_\_\_\_. Amend Senate Bill 539 on page 8,
- 3 line 21, by replacing "2a" with "2"; and
- 4 on page 10, line 27, by replacing "2a" with "2"; and
- 5 on page 34, immediately below line 7, by inserting the
- 6 following:

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- 7 "Section 10. The Environmental Impact Fee Law is
- 8 amended by changing Section 315 as follows:
- 9 (415 ILCS 125/315)
- 10 (Section scheduled to be repealed on January 1, 2003)
- 11 Sec. 315. Fee on receivers of fuel for sale or use;
- 12 collection and reporting. A person that is required to pay
- 13 the fee imposed by this Law shall pay the fee to the
- 14 Department by return showing all fuel purchased, acquired, or
- 15 received and sold, distributed or used during the preceding
- 16 calendar month, including losses of fuel as the result of
- 17 evaporation or shrinkage due to temperature variations, and
- 18 <u>such other reasonable information as the Department may</u>
- 19 <u>require</u>. Losses of fuel as the result of evaporation or

shrinkage due to temperature variations may not exceed 1% one

21 percent of the total gallons in storage at the beginning of

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the month, plus the receipts of gallonage during the month, 2 minus the gallonage remaining in storage at the end of the Any loss reported that is in excess of this amount 3 4 shall be subject to the fee imposed by Section 310 of this On and after July 1, 2001, for each 6-month period 5 January through June, net losses of fuel (for each category 6 7 of fuel that is required to be reported on a return) as the 8 result of evaporation or shrinkage due to temperature 9 variations may not exceed 1% of the total gallons in storage at the beginning of each January, plus the receipts of 10 11 gallonage each January through June, minus the gallonage 12 remaining in storage at the end of each June. On and after 13 July 1, 2001, for each 6-month period July through December, net losses of fuel (for each category of fuel that is 14 required to be reported on a return) as the result of 15 evaporation or shrinkage due to temperature variations may 16 17 not exceed 1% of the total gallons in storage at the beginning of each July, plus the receipts of gallonage each 18 July through December, minus the gallonage remaining in 19 storage at the end of each December. Any net loss reported 20 21 that is in excess of this amount shall be subject to the fee 22 imposed by Section 310 of this Law. For purposes of this 23 Section, "net loss" means the number of gallons gained 24 through temperature variations minus the number of gallons 25 lost through temperature variations or evaporation for each of the respective 6-month periods. 26 The return shall be prescribed by the Department 27 shall be filed between the 1st and 20th days of each calendar 28 29 The Department may, in its discretion, combine the 30 return filed under this Law with the return filed under Section 2b of the Motor Fuel Tax Law. If the return is 31 timely filed, the receiver may take a discount of 2% to 32 reimburse himself for the expenses incurred in keeping 33 34 records, preparing and filing returns, collecting and

- 1 remitting the fee, and supplying data to the Department on
- 2 request. However, the 2% discount applies only to the amount
- 3 of the fee payment that accompanies a return that is timely
- 4 filed in accordance with this Section.
- 5 (Source: P.A. 91-173, eff. 1-1-00.)".