



Sen. Don Harmon

Filed: 4/4/2014

09800SB3369sam001

LRB098 19053 HLH 58167 a

1 AMENDMENT TO SENATE BILL 3369

2 AMENDMENT NO. _____. Amend Senate Bill 3369 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Motor Fuel Tax Law is amended by changing
5 Sections 1.8, 2, 2a, and 5 and by adding Sections 1.8A, 1.8B,
6 and 1.13C as follows:

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

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

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

14 (35 ILCS 505/1.8A new)

15 Sec. 1.8A. Diesel gallon equivalent. "Diesel gallon

1 equivalent" means an amount of liquefied natural gas or propane
2 that has the equivalent energy content of a gallon of diesel
3 fuel and shall be defined as 6.06 pounds of liquefied natural
4 gas or 6.41 pounds of propane.

5 (35 ILCS 505/1.8B new)

6 Sec. 1.8B. Gasoline gallon equivalent. "Gasoline gallon
7 equivalent" means an amount of compressed natural gas that has
8 the equivalent energy content of a gallon of gasoline and shall
9 be defined as 5.660 pounds of compressed natural gas.

10 (35 ILCS 505/1.13C new)

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

14 (35 ILCS 505/2) (from Ch. 120, par. 418)

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

18 (a) Prior to August 1, 1989, the tax is imposed at the rate
19 of 13 cents per gallon on all motor fuel used in motor vehicles
20 operating on the public highways and recreational type
21 watercraft operating upon the waters of this State. Beginning
22 on August 1, 1989 and until January 1, 1990, the rate of the
23 tax imposed in this paragraph shall be 16 cents per gallon.

1 Beginning January 1, 1990, the rate of tax imposed in this
2 paragraph, including the tax on compressed natural gas, shall
3 be 19 cents per gallon. The tax on compressed natural gas shall
4 be calculated on a gasoline gallon equivalent basis as defined
5 in Section 1.8B of this Act.

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

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

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

26 The tax imposed in this paragraph (c) shall be in addition

1 to all other taxes imposed by the State of Illinois or any unit
2 of local government in this State.

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

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

1 dispenser that is enclosed by a fence or other physical barrier
2 so that a vehicle cannot pull alongside the dispenser to permit
3 fueling.

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

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

9 (35 ILCS 505/2a) (from Ch. 120, par. 418a)

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

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

17 For the purpose of the tax imposed by this Section, being a
18 receiver of "motor fuel" as defined by Section 1.1 of this Act,
19 and aviation fuels, home heating oil and kerosene, but
20 excluding liquified petroleum gases, is subject to tax without
21 regard to whether the fuel is intended to be used for operation
22 of motor vehicles on the public highways and waters. However,
23 no such tax shall be imposed upon the importation or receipt of
24 aviation fuels and kerosene at airports with over 300,000
25 operations per year, for years prior to 1991, and over 170,000

1 operations per year beginning in 1991, located in a city of
2 more than 1,000,000 inhabitants for sale to or use by holders
3 of certificates of public convenience and necessity or foreign
4 air carrier permits, issued by the United States Department of
5 Transportation, and their air carrier affiliates, or upon the
6 importation or receipt of aviation fuels and kerosene at
7 facilities owned or leased by those certificate or permit
8 holders and used in their activities at an airport described
9 above. In addition, no such tax shall be imposed upon the
10 importation or receipt of diesel fuel or liquefied natural gas
11 sold to or used by a rail carrier registered pursuant to
12 Section 18c-7201 of the Illinois Vehicle Code or otherwise
13 recognized by the Illinois Commerce Commission as a rail
14 carrier, to the extent used directly in railroad operations. In
15 addition, no such tax shall be imposed when the sale is made
16 with delivery to a purchaser outside this State or when the
17 sale is made to a person holding a valid license as a receiver.
18 In addition, no tax shall be imposed upon diesel fuel or
19 liquefied natural gas consumed or used in the operation of
20 ships, barges, or vessels, that are used primarily in or for
21 the transportation of property in interstate commerce for hire
22 on rivers bordering on this State, if the diesel fuel or
23 liquefied natural gas is delivered by a licensed receiver to
24 the purchaser's barge, ship, or vessel while it is afloat upon
25 that bordering river. A specific notation thereof shall be made
26 on the invoices or sales slips covering each sale.

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

2 (35 ILCS 505/5) (from Ch. 120, par. 421)

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

1 preceding (calendar) year or as reasonably projected by the
2 Department if one calendar year's record of production cannot
3 be established, shall file returns between the 1st and 20th
4 days of each calendar month as hereinabove provided.

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

1 which are readily accessible to and are capable of dispensing
2 liquefied natural gas into the fuel supply tanks of motor
3 vehicles. For purposes of this Section, a facility is
4 considered to have withdrawal facilities that are not "readily
5 accessible to and capable of dispensing combustible gases into
6 the fuel supply tanks of motor vehicles" only if the
7 combustible gases or liquefied natural gas are delivered from:
8 (i) a dispenser hose that is short enough so that it will not
9 reach the fuel supply tank of a motor vehicle or (ii) a
10 dispenser that is enclosed by a fence or other physical barrier
11 so that a vehicle cannot pull alongside the dispenser to permit
12 fueling. For the purposes of this Act, liquefied petroleum
13 gases shall mean and include any material having a vapor
14 pressure not exceeding that allowed for commercial propane
15 composed predominantly of the following hydrocarbons, either
16 by themselves or as mixtures: Propane, Propylene, Butane
17 (normal butane or iso-butane) and Butylene (including
18 isomers).

19 In case of a sale of special fuel to someone other than a
20 licensed distributor, or a licensed supplier, for a use other
21 than in motor vehicles, the distributor shall show in his
22 return the amount of invoiced gallons sold and the name and
23 address of the purchaser in addition to any other information
24 the Department may require.

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

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

1 executed and furnished by the purchaser; (6) if the product
2 sold is special fuel and if the sale is made to a licensed
3 supplier under conditions which qualify the sale for tax
4 exemption under Section 6 of this Act, the amount sold and the
5 name, address and license number of the purchaser; and (7) if a
6 sale of special fuel is made to someone other than a licensed
7 distributor, or a licensed supplier, for a use other than in
8 motor vehicles, by making a specific notation thereof on the
9 invoice or sales slip covering such sales and obtaining such
10 supporting documentation as may be required by the Department.

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

22 The records, waybills and supporting documents kept by
23 railroads and other common carriers in the regular course of
24 business shall be prima facie evidence of the contents and
25 receipt of cars or tanks covered by those records, waybills or
26 supporting documents.

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

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

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

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

4 (225 ILCS 470/2) (from Ch. 147, par. 102)

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

6 "Person" means both singular and plural as the case
7 demands, and includes individuals, partnerships, corporations,
8 companies, societies and associations.

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

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

20 "Director" means the Director of Agriculture.

21 "Department" means the Department of Agriculture.

22 "Inspector" means an inspector of weights and measures of
23 this State.

24 "Sealer" and "deputy sealer" mean, respectively, a sealer

1 of weights and measures and a deputy sealer of weights and
2 measures of a city.

3 "Intrastate commerce" means any and all commerce or trade
4 that is commenced, conducted and completed wholly within the
5 limits of this State, and the phrase "introduced into
6 intrastate commerce" means the time and place at which the
7 first sale and delivery being made either directly to the
8 purchaser or to a carrier for shipment to the purchaser.

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

18 "Consumer package" and "package of consumer commodity"
19 mean any commodity in package form that is customarily produced
20 or distributed for sale through retail sales agencies or
21 instrumentalities for consumption by individuals or use by
22 individuals for the purposes of personal care or in the
23 performance of services ordinarily rendered in or about the
24 household or in connection with personal possessions, and which
25 usually is consumed or expended in the course of such
26 consumption or use.

1 "Nonconsumer package" and "package of nonconsumer
2 commodity" mean any commodity in package form other than a
3 consumer package, and particularly a package designed solely
4 for industrial or institutional use or for wholesale
5 distribution only.

6 "Certificate of Conformance" means a document issued by the
7 National Conference on Weights and Measures based on testing in
8 participating laboratories that indicates that the weights and
9 measures or weighing and measuring device conform with the
10 requirements of National Institute of Standards and
11 Technology's Handbooks 44, 105-1, 105-2, 105-3, 105-4, or 105-8
12 and any subsequent revisions or supplements thereto.

13 "Prepackage inspection violation" means that the majority
14 of the lots of prepackaged commodities inspected at a single
15 location are found to have one or more packages below the
16 maximum allowable variation as published in the National
17 Institute of Standards and Technology Handbook 133 or the
18 majority of the lots inspected at a single location are found
19 to be below the stated net weight declaration on an average.

20 "Diesel gallon equivalent" means 6.06 pounds of liquefied
21 natural gas or 6.41 pounds of propane.

22 "Gasoline gallon equivalent" means 5.660 pounds of
23 compressed natural gas.

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

1 Sec. 8. Regulations; issuance; contents. The Director
2 shall from time to time issue reasonable regulations for
3 enforcement of this Act that shall have the force and effect of
4 law. In determining these regulations, he shall appoint,
5 consult with, and be advised by committees representative of
6 industries to be affected by the regulations. These regulations
7 may include (1) standards of net weight, measure or count, and
8 reasonable standards of fill, for any commodity in package
9 form, (2) rules governing the technical and reporting
10 procedures to be followed and the report and record forms and
11 marks of approval and rejection to be used by inspectors of
12 weights and measures in the discharge of their official duties,
13 and (3) exemptions from the sealing or marking requirements of
14 Section 14 of this Act with respect to weights and measures of
15 such character or size that such sealing or marking would be
16 inappropriate, impracticable, or damaging to the apparatus in
17 question. These regulations shall include specifications,
18 tolerances, and regulations for weights and measures, of the
19 character of those specified in Section 10 of this Act,
20 designed to eliminate from use (without prejudice to apparatus
21 that conforms as closely as practicable to the official
22 standards) such weights and measures as are (1) inaccurate, (2)
23 of faulty construction (that is, not reasonably permanent in
24 their adjustment or not capable of correct repetition of their
25 indications), or (3) conducive to the perpetration of fraud.
26 Specifications, tolerances, and regulations for commercial

1 weighing and measuring devices recommended by the National
2 Institute of Standards and Technology and published in National
3 Institute of Standards and Technology Handbook 44 and
4 supplements thereto or in any publication revising or
5 superseding Handbook 44, shall be the specifications,
6 tolerances, and regulations for commercial weighing and
7 measuring devices of this State, except insofar as specifically
8 modified, amended, or rejected by a regulation issued by the
9 Director. Notwithstanding the provisions of this paragraph,
10 liquefied natural gas and propane used as motor fuel shall be
11 sold in diesel gallon equivalents, and compressed natural gas
12 shall be sold in gasoline gallon equivalents. Propane used as
13 motor fuel shall be sold in actual measured gallon volumetric
14 units, which shall then be multiplied by 0.651 to determine the
15 diesel gallon equivalents that are subject to tax under the
16 Motor Fuel Tax Law.

17 The National Institute of Standards and Technology
18 Handbook 133 and its supplements, or any publication revising
19 or superseding Handbook 133, shall be the method for checking
20 the net contents of commodities in package form. The National
21 Institute of Standards and Technology Handbooks 105-1, 105-2,
22 105-3, 105-4, 105-8, and their supplements, or any publication
23 revising or superseding Handbooks 105-1, 105-2, 105-3, 105-4,
24 and 105-8 shall be specifications and tolerances for reference
25 standards and field standards weights and measures.

26 For purposes of this Act, apparatus shall be deemed

1 "correct" when it conforms to all applicable requirements
2 promulgated as specified in this Section. Apparatus that does
3 not conform to all applicable requirements shall be deemed
4 "incorrect".

5 The Director is authorized to prescribe by regulation,
6 after public hearings, container sizes for fluid dairy products
7 and container sizes for ice cream, frozen desserts, and similar
8 items.

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

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

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

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

1 (415 ILCS 125/310)

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

3 Sec. 310. Environmental impact fee; imposition. Beginning
4 January 1, 1996, all receivers of fuel are subject to an
5 environmental impact fee of \$60 per 7,500 gallons of fuel, or
6 an equivalent amount per fraction thereof, that is sold or used
7 in Illinois. The fee shall be paid by the receiver in this
8 State who first sells or uses the fuel. The environmental
9 impact fee imposed by this Law replaces the fee imposed under
10 the corresponding provisions of Article 3 of Public Act 89-428.
11 Environmental impact fees paid under that Article 3 shall
12 satisfy the receiver's corresponding liability under this Law.

13 A receiver of fuels is subject to the fee without regard to
14 whether the fuel is intended to be used for operation of motor
15 vehicles on the public highways and waters. However, no fee
16 shall be imposed upon the importation or receipt of aviation
17 fuels and kerosene at airports with over 170,000 operations per
18 year, located in a city of more than 1,000,000 inhabitants, for
19 sale to or use by holders of certificates of public convenience
20 and necessity or foreign air carrier permits, issued by the
21 United States Department of Transportation, and their air
22 carrier affiliates, or upon the importation or receipt of
23 aviation fuels and kerosene at facilities owned or leased by
24 those certificate or permit holders and used in their
25 activities at an airport described above. In addition, no fee

1 may be imposed upon the importation or receipt of diesel fuel
2 or liquefied natural gas sold to or used by a rail carrier
3 registered under Section 18c-7201 of the Illinois Vehicle Code
4 or otherwise recognized by the Illinois Commerce Commission as
5 a rail carrier, to the extent used directly in railroad
6 operations. In addition, no fee may be imposed when the sale is
7 made with delivery to a purchaser outside this State or when
8 the sale is made to a person holding a valid license as a
9 receiver. In addition, no fee shall be imposed upon diesel fuel
10 or liquefied natural gas consumed or used in the operation of
11 ships, barges, or vessels, that are used primarily in or for
12 the transportation of property in interstate commerce for hire
13 on rivers bordering on this State, if the diesel fuel or
14 liquefied natural gas is delivered by a licensed receiver to
15 the purchaser's barge, ship, or vessel while it is afloat upon
16 that bordering river. A specific notation thereof shall be made
17 on the invoices or sales slips covering each sale.
18 (Source: P.A. 92-232, eff. 8-2-01.)".