

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Motor Fuel Tax Law is amended by adding  
5 Section 2d as follows:

6 (35 ILCS 505/2d new)

7 Sec. 2d. Reporting and payment requirements for persons who  
8 produce biodiesel fuel or biodiesel blends for self-use.

9 (a) Beginning July 1, 2007, notwithstanding any other  
10 reporting provisions of this Act, if a private biodiesel fuel  
11 producer's total gallonage that is taxable under Sections 2 and  
12 2a of this Act for biodiesel fuel and biodiesel fuel blends is  
13 less than 5,000 gallons per year, then he or she must file  
14 returns and make payment of the tax imposed by Section 2 and  
15 Section 2a of this Act on an annual basis. The returns and  
16 payment of tax for a given year are due by January 20 of the  
17 following year.

18 (b) If a private biodiesel fuel producer's total gallonage  
19 that is taxable under Sections 2 and 2a of this Act for  
20 biodiesel fuel and biodiesel fuel blends is 5,000 or more  
21 gallons per year, then he or she must file returns and make  
22 payment of the tax imposed by Section 2 and Section 2a of this  
23 Act on a monthly basis. The returns and payment of tax are due

1 between the 1st and 20th days of each calendar month for the  
2 preceding calendar month.

3 (c) Except for persons required to be licensed under  
4 Section 13a.4 of this Act, a person who is subject to the  
5 provisions of this Section is exempt from all bonding and  
6 licensure requirements otherwise imposed under this Act. Each  
7 person who is subject to the provisions of this Section must  
8 keep records as required by Section 12 of this Act.

9 (d) For the purposes of this Section:

10 "Biodiesel blend" has the meaning set forth under Section  
11 3-42 of the Use Tax Act (35 ILCS 105/3-42).

12 "Biodiesel fuel" has the meaning set forth under Section  
13 3-41 of the Use Tax Act (35 ILCS 105/3-41).

14 "Biomass materials" has the meaning set forth under Section  
15 3-43 of the Use Tax Act (35 ILCS 105/3-43).

16 "Private biodiesel fuel producer" means a person whose only  
17 activities with respect to motor fuel are:

18 (1) the conversion of any biomass materials into  
19 biodiesel fuel, which is produced exclusively for personal  
20 use and not for sale; or

21 (2) the blending of biodiesel fuel resulting in  
22 biodiesel blends, which is produced exclusively for  
23 personal use and not for sale.

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

1 (415 ILCS 125/325)

2 (Section scheduled to be repealed on January 1, 2013)

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

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

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

19 (Source: P.A. 89-428, eff. 1-1-96; 89-457, eff. 5-22-96;  
20 90-491, eff. 1-1-98.)

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