



Rep. Elaine Nekritz

Filed: 2/4/2016

09900SB1907ham002

LRB099 07517 HLH 44445 a

1 AMENDMENT TO SENATE BILL 1907

2 AMENDMENT NO. _____. Amend Senate Bill 1907, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

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

8 (35 ILCS 505/1.8) (from Ch. 120, par. 417.8)

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

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

15 (35 ILCS 505/1.8A new)

1 Sec. 1.8A. Diesel gallon equivalent. "Diesel gallon
2 equivalent" means an amount of liquefied natural gas or propane
3 that has the equivalent energy content of a gallon of diesel
4 fuel and shall be defined as 6.06 pounds of liquefied natural
5 gas or 6.41 pounds of propane.

6 (35 ILCS 505/1.8B new)

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

11 (35 ILCS 505/1.13C new)

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

15 (35 ILCS 505/2) (from Ch. 120, par. 418)

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

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

1 tax imposed in this paragraph shall be 16 cents per gallon.
2 Beginning January 1, 1990, the rate of tax imposed in this
3 paragraph, including the tax on compressed natural gas, shall
4 be 19 cents per gallon. The tax on compressed natural gas shall
5 be calculated on a gasoline gallon equivalent basis as defined
6 in Section 1.8B of this Act.

7 (b) The tax on the privilege of operating motor vehicles
8 which use diesel fuel, liquefied natural gas, or propane shall
9 be the rate according to paragraph (a) plus an additional 2 1/2
10 cents per gallon. "Diesel fuel" is defined as any product
11 intended for use or offered for sale as a fuel for engines in
12 which the fuel is injected into the combustion chamber and
13 ignited by pressure without electric 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. 96-1384, eff. 7-29-10.)

10 (35 ILCS 505/2a) (from Ch. 120, par. 418a)

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

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

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

1 operations per year, for years prior to 1991, and over 170,000
2 operations per year beginning in 1991, located in a city of
3 more than 1,000,000 inhabitants for sale to or use by holders
4 of certificates of public convenience and necessity or foreign
5 air carrier permits, issued by the United States Department of
6 Transportation, and their air carrier affiliates, or upon the
7 importation or receipt of aviation fuels and kerosene at
8 facilities owned or leased by those certificate or permit
9 holders and used in their activities at an airport described
10 above. In addition, no such tax shall be imposed upon the
11 importation or receipt of diesel fuel or liquefied natural gas
12 sold to or used by a rail carrier registered pursuant to
13 Section 18c-7201 of the Illinois Vehicle Code or otherwise
14 recognized by the Illinois Commerce Commission as a rail
15 carrier, to the extent used directly in railroad operations. In
16 addition, no such tax shall be imposed when the sale is made
17 with delivery to a purchaser outside this State or when the
18 sale is made to a person holding a valid license as a receiver.
19 In addition, no tax shall be imposed upon diesel fuel or
20 liquefied natural gas consumed or used in the operation of
21 ships, barges, or vessels, that are used primarily in or for
22 the transportation of property in interstate commerce for hire
23 on rivers bordering on this State, if the diesel fuel or
24 liquefied natural gas is delivered by a licensed receiver to
25 the purchaser's barge, ship, or vessel while it is afloat upon
26 that bordering river. A specific notation thereof shall be made

1 on the invoices or sales slips covering each sale.

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

3 (35 ILCS 505/5) (from Ch. 120, par. 421)

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

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

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

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

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

26 All special fuel sold or used for non-highway purposes must

1 have a dye added in accordance with Section 4d of this Law.

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

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

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

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

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

1 supporting documents.

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

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

1 respective 6-month periods.

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

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

5 (225 ILCS 470/2) (from Ch. 147, par. 102)

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

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

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

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

21 "Director" means the Director of Agriculture.

22 "Department" means the Department of Agriculture.

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

1 "Sealer" and "deputy sealer" mean, respectively, a sealer
2 of weights and measures and a deputy sealer of weights and
3 measures of a city.

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

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

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

1 consumption or use.

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

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

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

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

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

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

1 (225 ILCS 470/8) (from Ch. 147, par. 108)

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

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

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

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

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

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

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

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

25 Section 15. The Environmental Impact Fee Law is amended by

1 changing Section 310 as follows:

2 (415 ILCS 125/310)

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

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

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

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

19 (Source: P.A. 92-232, eff. 8-2-01.)".