**Section 178.110 Requirements for Eligibility**

*The Underground Storage Tank Fund shall be accessible by owners and operators who have a confirmed release from an underground storage tank or related tank system of a substance listed in this Section. The owner or operator is eligible to access the Underground Storage Tank Fund* for reimbursement of corrective action or indemnification costs *if the eligibility requirements of* *Title* XVI of the Illinois Environmental Protection Act *are satisfied and:*

a) *Neither the owner nor the operator is the United States Government*;

b) *The tank does not contain fuel which is exempt from the Motor Fuel Tax Law* [35 ILCS 505];

c) *The costs were incurred as a result of a confirmed release of any of the following substances:*

1) *"Fuel" as defined in Section 1.19 of the Motor Fuel Tax Law* [35 ILCS 505/1.19];

2) *Aviation fuel*;

3) *Heating oil*;

4) *Kerosene*; or

5) *Used oil which has been refined from crude oil used in a motor vehicle, as defined in Section 1.3 of the Motor Fuel Tax Law* [35 ILCS 505/1.3];

d) *The owner or operator registered the tank and paid all fees in accordance with the statutory and regulatory requirements of the Gasoline Storage Act* [430 ILCS 15];

e) The costs were incurred after *the owner or operator notified the Illinois Emergency Management Agency of a confirmed release* (*costs of corrective action or indemnification incurred before providing that notification shall not be eligible for payment*);

f) *The costs have not already been paid to the owner or operator under a private insurance policy, other written agreement, or court order*; and

g) *The costs were associated with corrective action* as defined in Section 178.100. [415 ILCS 5/57.9(a)]