

AN ACT concerning revenue.

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

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

(35 ILCS 505/2d new)

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

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

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

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

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

(d) For the purposes of this Section:

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

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

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

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

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

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

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

(415 ILCS 125/325)

(Section scheduled to be repealed on January 1, 2013)

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

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

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

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

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