

ILLINOIS REGISTER

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DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Environmental Impact Fee
- 2) Code Citation: 86 Ill. Adm. Code 501
- 3) Section Number: 501.200                      Proposed Action:  
Amendment
- 4) Statutory Authority: Implementing the Environmental Impact Fee Law [415 ILCS 125] and authorized by Section 39b19 of the Civil Administrative Code of Illinois. (Department of Revenue Law) [20 ILCS 2505/39b19].
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking incorporates the changes made by P.A. 101-0010, effective June 5, 2019, and P.A. 101-604, effective December 13, 2019, exempting aviation fuel from the Environmental Impact Fee. This rulemaking also makes changes to reflect new sunset dates made by P.A. 103-0592, effective June 7, 2024. Section 501.200 is amended to extend the environmental impact fee through December 31, 2029.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Kimberly Rossini  
Illinois Department of Revenue  
Legal Services Office

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Springfield, Illinois 62794

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(217) 782-2844

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: Persons making sales of aviation fuel at retail are affected.
  - B) Reporting, bookkeeping or other procedures required for compliance: Basic accounting and computer skills.
  - C) Types of professional skills necessary for compliance: Basic accounting and computer skills.
- 14) Small Business Impact Analysis:
- A) Types of businesses subject to the proposed rule:
    - 42 Wholesale Trade
    - 44-45 Retail Trade
    - 48-49 Transportation and Warehousing
    - 92 Public Administration
  - B) Categories that the agency reasonably believes the rulemaking will impact, including:
    - viii. record keeping
- 15) Regulatory Agenda on which this rulemaking was summarized: July 2024

The full text of the Proposed Amendment begins on the next page:

**Section 501.200 Basis and Rate of the Environmental Impact Fee Law**

- a) *Beginning January 1, 1996, ~~and before January 1, 2030~~ and before ~~January 1, 2025~~, all receivers of fuel are subject to an environmental*

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*impact fee of \$60 per 7,500 gallons of fuel, or an equivalent amount per fraction thereof, that is sold or used in Illinois. The fee shall be paid by the receiver in this State who first sells or uses the fuel. (~~Section 310 of the Law~~)*

- b) *A receiver of fuels is subject to the fee without regard to whether the fuel is intended to be used for operation of motor vehicles on the public highways and waters. However, no fee shall be imposed upon the importation or receipt of aviation fuels and kerosene at airports with over 170,000 operations per year, located in a city of more than 1,000,000 inhabitants, for sale to or use by holders of certificates of public convenience and necessity or foreign air carrier permits, issued by the United States Department of Transportation, and their air carrier affiliates, or upon the importation or receipt of aviation fuels and kerosene at facilities owned or leased by those certificate or permit holders and used in their activities at an airport described above. In addition, no fee may be imposed upon the importation or receipt of diesel fuel or liquefied natural gas sold to or used by a rail carrier registered under Section 18c-7201 of the Illinois Vehicle Code [625 ILCS 5] or otherwise recognized by the Illinois Commerce Commission as a rail carrier, to the extent used directly in railroad operations. In addition, no fee may be imposed when the sale is made with delivery to a purchaser outside this State or when the sale is made to a person holding a valid license as a receiver. In addition, no fee shall be imposed upon diesel fuel or liquefied natural gas consumed or used in the operation of ships, barges, or vessels, that are used primarily in or for the transportation of property in interstate commerce for hire on rivers bordering on this State, if the diesel fuel or liquefied natural gas is delivered by a licensed receiver to the purchaser's barge, ship, or vessel while it is afloat upon that bordering river. A specific notation thereof shall be made on the invoices or sales slips covering each sale. (~~Section 310 of the Law~~)*
- c) *Beginning January 1, 2021, no fee shall be imposed under this Section on receivers of aviation fuel for sale or use for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State. [415 ILCS 125/310] "Aviation fuel" means jet fuel and aviation gasoline. [415 ILCS 125/315]*

(Source: Amended at 49 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)