



## States' Biofuels Statutes

### STATE OF ILLINOIS

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.*

*Current through the 2013 Legislative Session of the Illinois General Assembly.*

#### **505/2d. Reporting and payment requirements for persons who produce biodiesel fuel or biodiesel blends for self-use**

§ 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.

**Credits:** Laws 1929, p. 625, § 2d, added by P.A. 95-264, § 5, eff. Aug. 17, 2007.