

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.320 Gasohol, Majority Blended Ethanol, Biodiesel Blends, and 100% Biodiesel
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.320 Gasohol, Majority Blended Ethanol, Biodiesel Blends, and 100% Biodiesel

- a) Effective January 1, 1990 and prior to July 1, 2003, sales of *gasohol*, as defined in Section 3-40 of the Use Tax Act, are subject to tax, based upon 70% of the proceeds of sales. On and after July 1, 2003 and on or before July 1, 2017, tax shall be based upon 80% of the proceeds from sales of gasohol. On and after January 1, 2019, tax shall be based upon 100% of the proceeds of sales of gasohol. *Effective July 1, 2003, if at any time the tax under the Act on sales of gasohol is imposed at the rate of 1.25%, then the tax imposed by the Act applies to 100% of the proceeds of sales of gasohol made during that time.* (Section 2-10 of the Retailers' Occupation Tax Act (ROTA))
- b) *With respect to majority blended ethanol fuel, as defined in Section 3-44 of the Use Tax Act, the tax imposed by ROTA does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2023, but applies to 100% of the proceeds of sales made thereafter.* (Section 2-10 of ROTA)
- c) *With respect to biodiesel blends, as defined in Section 3-42 of the Use Tax Act, with no less than 1% and no more than 10% biodiesel, the tax imposed by ROTA applies to 80% of the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 and 100% of the proceeds of sales made thereafter. If at any time, however, the tax under ROTA on sales of biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel is imposed at the rate of 1.25%, then the tax imposed by ROTA applies to 100% of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel made during that time.* (Section 2-10 of ROTA)
- d) *With respect to 100% biodiesel, as defined in Section 3-41 of the Use Tax Act, and biodiesel blends, as defined in Section 3-42 of the Use Tax Act, with more than 10% but no more than 99% biodiesel, the tax imposed by ROTA does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2023, but applies to 100% of the proceeds of sales made thereafter.* (Section 2-10 of ROTA)

(Source: Amended at 43 Ill. Reg. 5069, effective April 16, 2019)