

**Illinois Department of Revenue
Regulations**

Title 86 Part 420 Section 420.60 Act Does Not Apply

**TITLE 86: REVENUE
PART 420
ALCOHOLIC LIQUOR ACT**

Section 420.60 Act Does Not Apply

The requirements of the Act including the imposition of gallonage taxes, do not apply in the following cases:

- a) To denatured alcohol or wood alcohol.
- b) To alcohol used in the manufacture of denatured alcohol produced in accordance with Acts of Congress and regulations promulgated thereunder.
- c) To any liquid or solid containing one-half of one percent, or less, of alcohol by volume.
- d) To the making of wine, cider or other alcoholic liquor by a person from fruits, vegetables or grains, or the products thereof, by simple fermentation and without distillation, if it is made solely for the use of the maker, his family and his guests.

(Source: Amended at ___ Ill. Reg. ____, effective _____)