

**Illinois Department of Revenue
Regulations**

Title 86 Part 475 Section 165	Transporters of Oil and Gas
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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 475
ILLINOIS HYDRAULIC FRACTURING TAX ACT

Section 475.165 Transporters of Oil and Gas

When requested by the Department, all transporters of oil or gas subject to the tax imposed by the Tax Act out of, within or across the State of Illinois shall be required to furnish the Department information relative to the transportation of that oil or gas as the Department may require. The Department shall have authority to inspect bills of lading, waybills, meters, or other charts, documents, books and records as may relate to the transportation of oil or gas in the hands of each transporter. The Department shall further be empowered to demand the production of the bills of lading, waybills, charts, documents, books, and records relating to the transportation of oil or gas at any point in the State. [35 ILCS 450/2-60] For purposes of this Section, "transporter" includes any person that removes oil from a production unit.