

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 500 Section 500.100 Definitions**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500  
MOTOR FUEL**

**Section 500.100 Definitions**

For purposes of this Part, the following definitions apply:

"Base Jurisdiction" means the jurisdiction where commercial motor vehicles are based for vehicle registration purposes and:

Where the operational control and operational records of the licensee's commercial motor vehicles are maintained or can be made available; and

Where some travel is accrued by commercial motor vehicles within the fleet.

"Blender" *means any person who engages in the practice of blending.* (Section 1.6 of the Law)

"Blending" *means the mixing together by any process whatsoever, of any one or more products with other products, and regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor fuel, except such blending as may occur in the process known as refining by the original refiner of crude petroleum, and except, also, the blending of products known as lubricating oil in the production of lubricating oils and greases and except, also, the dyeing of special fuel as required by Section 4d of the Law.* (Section 1.5 of the Law)

"Commercial Motor Vehicle" means *a motor vehicle used, designed, or maintained for the transportation of persons or property and either having 2 axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,793 kilograms, or having 3 or more axles regardless of weight, or that is used in combination, when the weight of the combination exceeds 26,000 pounds or 11,793 kilograms gross vehicle weight or registered gross vehicle weight.* For purposes of administration of the Motor Fuel Use Tax imposed by Section 13a of the Law, this term does not include motor vehicles operated by the State of Illinois or the United States, recreational vehicles, school buses and commercial motor vehicles operated solely within Illinois for which all motor fuel is purchased within this State. (Section 1.16 of the Law)

EXAMPLE 1: Weight of the combination exceeds 26,000 pounds gross vehicle weight. If a truck used in combination with a trailer is weighed at a weigh station and the combined weight exceeds 26,000 pounds, then that truck and trailer combination meets the definition of "commercial motor vehicle" subject to the

IFTA licensing requirements. Failure to meet those requirements will result in imposition of the penalties in Section 13a.6 of the Law.

EXAMPLE 2: Weight of the combination exceeds 26,000 pounds registered gross vehicle weight. If a truck used in combination with a trailer is weighed at a weigh station and the combined weight is 25,000 pounds, but the registered gross vehicle weight of the truck (based on the truck's registration documents) is 19,500 pounds and the registered gross vehicle weight of the trailer (based on the trailer's registration documents) is 8,000 pounds, for a combined registered gross vehicle weight of 27,500 pounds, then that truck and trailer combination meets the definition of "commercial motor vehicle" subject to the IFTA licensing requirements. Failure to meet those requirements will result in imposition of the penalties in Section 13a.6 of the Law.

*"Designated inspection site" means any State highway inspection station, weigh station, agricultural inspection station, mobile station, or other location designated by the Department to be used as a fuel inspection site. A designated inspection site will be identified as a fuel inspection site. (Section 1.26 of the Law)*

*"Diesel fuel" means any product intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark. (Section 2(b) of the Law)*

*"Diesel gallon equivalent" or "DGE" means an amount of liquefied natural gas (LNG) or propane that has the equivalent energy content of a gallon of diesel fuel and is defined as 6.06 pounds of liquefied natural gas or 6.41 pounds of propane. (Section 1.8A of the Law)*

*"Distributor" means a person:*

*who:*

*produces, refines, blends, compounds or manufactures motor fuel in this State; or*

*transports motor fuel into this State; or*

*exports motor fuel out of this State; or*

*is engaged in this State in the distribution of motor fuel primarily by tank car or tank truck, or both; and*

*who operates an Illinois bulk plant where he or she has active bulk storage capacity of not less than 30,000 gallons for gasoline as defined in Section 5(A) of the Law. (Section 1.2 of the Law)*

*"Dyed diesel fuel" means special fuel, as defined in Section 1.13 of the Law, dyed in accordance with Section 4d of the Law. (Section 1.13B of the Law)*

*"Export" means the transportation of reportable motor fuel or fuel, by any vessel, from Illinois, when the motor fuel or fuel comes to rest in a different state, whether or not in the original vessel used to transport the motor fuel or fuel. Motor fuel or fuel delivered*

to a different state, by or on behalf of the seller, constitutes an export by the seller. Motor fuel or fuel delivered to a different state, by or on behalf of the purchaser, constitutes an export by the purchaser. The exporter of the motor fuel or fuel is subject to the reporting and licensing requirements of the origin and destination states.

"Fuel" means *all liquids defined as "motor fuel" and aviation fuels and kerosene, but excluding liquified petroleum gases.* (Section 1.19 of the Law)

"Gallon" means, *in addition to its ordinary meaning, its equivalent in a capacity of measurement of substance in a gaseous state* (Section 1.8 of the Law). For purposes of this Part, a gallon is equal to a liquid measurement of 4 quarts or 3.785 liters. *On and after July 1, 2017, in the case of liquefied natural gas or propane used as a motor fuel, "gallon" means a diesel gallon equivalent as defined in Section 1.8A of the Law. In the case of compressed natural gas (CNG) used as motor fuel, "gallon" means a gasoline gallon equivalent as defined in Section 1.8B of the Law.* (Section 1.8 of the Law)

"Gasoline gallon equivalent" or "GGE" means *an amount of compressed natural gas that has the equivalent energy content of a gallon of gasoline and is defined as 5.660 pounds of compressed natural gas.* (Section 1.8B of the Law)

"Import" means the transportation of reportable motor fuel or fuel, by any vessel, into Illinois, when the motor fuel or fuel comes to rest in Illinois, whether or not in the original vessel used to transport the motor fuel or fuel. Motor fuel or fuel delivered into Illinois, from a different state, by or on behalf of the seller, constitutes an import by the seller. Motor fuel or fuel delivered into Illinois, from a different state, by or on behalf of the purchaser, constitutes an import by the purchaser. The importer of the motor fuel or fuel is subject to the reporting and licensing requirements of the origin and destination states.

"International Fuel Tax Agreement" or "IFTA" means the multijurisdictional International Fuel Tax Agreement ratified by Congress, the provisions of which were imposed upon States pursuant to Public Law 102-240, which mandates that no State shall establish, maintain or enforce any law or regulation that has fuel use tax reporting requirements not in conformity with the International Fuel Tax Agreement.

"Jurisdiction" is a state of the United States, the District of Columbia, a state of the United Mexican States, or a province or Territory of Canada.

"Kerosene-type jet fuel" means *any jet fuel as described in ASTM specification D 1655 and military specifications MIL-T-5624R and MIL-T-83133D (Grades JP-5 and JP-8).* (Section 1.25 of the Law)

"Law" means the Motor Fuel Tax Law [35 ILCS 505].

"Leasing" means the giving of possession and control of a vehicle for valuable consideration for a specified period of time.

"Liquefied natural gas" or "LNG" means *methane or natural gas in the form of a cryogenic or refrigerated liquid for use as a motor fuel.* (Section 1.13C of the Law)

"Loss" means, for purposes related to claims for refund, the reduction of motor fuel resulting from spillage, spoilage, leakage, theft, destruction by fire or any other provable

cause, but does not include a reduction resulting from evaporation or shrinkage due to temperature variations.

"Motor fuel" means all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, the propulsion of motor vehicles. Among other things, "motor fuel" includes "special fuel." (Section 1.1 of the Law) "Motor fuel" also includes all combustible gases that exist in a gaseous state at 60 degrees Fahrenheit and at 14.7 pounds per square inch absolute that are used in motor vehicles operating on the public highways and recreational type watercraft operating upon the waters of this State. (Section 5 of the Law) These gases include, but are not limited to, propane (liquefied petroleum gas (LPG)), CNG and LNG.

"Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court, or any city, town, county or other political subdivision in this State. When used in these rules to prescribe or impose a fine or imprisonment or both, the term as applied to partnerships and associations shall mean the partners or members thereof; as applied to limited liability companies, the term means managers, members, agents or employees of the limited liability company; and as applied to corporations, the term shall mean the officers, agents, or employees thereof who are responsible for any violation of the Act. (Section 1.11 of the Law)

"Power take-off equipment" means any accessory that is mounted onto or designed as an integral part of a transmission of a motor vehicle that is registered for highway purposes whereby the accessory allows power to be transferred outside the transmission to a shaft or driveline and the power is used for a purpose other than propelling the motor vehicle. (Section 1.27 of the Law)

"Premises" means any location where original records are kept; where tank cars, ships, barges, tank trucks, tank wagons, or other types of transportation equipment are used to distribute fuel or motor fuel; or where containers, storage tanks, or other facilities are used to store or distribute fuel or motor fuel. (Section 1.24 of the Law)

"Receiver" means a person who either produces, refines, blends, compounds or manufactures fuel in this State, or transports fuel into this State or receives fuel transported to him or her from without the State or exports fuel out of this State, or who is engaged in the distribution of fuel primarily by tank car or tank truck, or both, and who operates an Illinois bulk plant where he or she has active fuel bulk storage capacity of not less than 30,000 gallons. (Section 1.20 of the Law)

"Records" means all data maintained by the taxpayer, including data on paper, microfilm, microfiche or any type of machine-sensible data compilation.

"Recreational vehicle" means vehicles, such as motor homes, pickup trucks with attached campers, camping or travel trailers, van or truck campers, mini motor homes, or buses, used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

"Research and development" means basic and applied research in the engineering, designing, development, or testing of prototypes or new products. "Research and

*development" does not include manufacturing quality control, any product testing by consumers, market research, sales promotion, sales service, or other non-technological activities or technical services. (Section 1.29 of the Law)*

"Revocation" means the withdrawal of license and privileges.

"Semitrailer" means every vehicle without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle. (Section 1.28 of the Law)

"Special fuel" means all volatile and inflammable liquids capable of being used for the generation of power in an internal combustion engine except that it does not include gasoline as defined in Section 5(A) of the Law, or combustible gases as defined in Section 5(B) of the Law. "Special fuel" includes "diesel fuel." All special fuel sold or used for non-highway purposes must have a dye added in accordance with Section 4d of the Law. (Section 1.13 of the Law)

"Supplier" means any person other than a licensed distributor who (i) transports special fuel into this State; or (ii) exports special fuel out of this State; or (iii) engages in the distribution of special fuel primarily by tank car or tank truck, or both, and who operates an Illinois bulk plant where he or she has active bulk storage capacity of not less than 30,000 gallons for special fuel as defined in Section 1.13 of the Law. (Section 1.14 of the Law)

"Terminal rack" means a mechanism for dispensing motor fuel or fuel from refinery, terminal, or bulk plant into a transport truck, railroad tank car, or other means of transportation. (Section 1.23 of the Law)

"Total distance" for purposes of the motor fuel use tax means all miles traveled during the reporting period by every commercial motor vehicle in the licensee's fleet, regardless of whether the miles are considered taxable or nontaxable by a jurisdiction.

"Weight", for purposes of the motor fuel use tax, means the greater of the actual weight of the loaded vehicle or combination of vehicles or the registered gross vehicle weight of the loaded vehicle or combination of vehicles, as registered with the Illinois Secretary of State or appropriate registration agency of another IFTA jurisdiction.

(Source: Amended at 44 Ill. Reg. 3282, effective February 21, 2020)