

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 500 Section 500.201 Licensure**

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

**PART 500  
MOTOR FUEL TAX**

**Section 500.201 Licensure**

- a) *No person shall act as a distributor, supplier, or receiver in Illinois without first applying for and obtaining a license from the Department. The application shall be signed and verified by the applicant, and shall contain information required by the Department. Applications must be signed by, and contain the home address of, each officer, partner or owner of the entity seeking licensure. In the case of a corporate applicant, the application shall be signed by at least one corporate officer and shall contain the home address and Social Security Number of all corporate officers. In the case of a Limited Liability Company, the application shall be signed by at least one member or manager and shall contain the home address and Social Security Number of all managers and members. Applications may not be signed by reporting services or other persons responsible for reporting a licensee's tax obligations under a power of attorney, notwithstanding a properly executed power of attorney. The application shall also contain an acceptance of responsibility signed by the person or persons who will be responsible for filing returns and payment of taxes due under the law. No license shall be granted unless the application contains the name and home address of the person or persons who will be responsible for filing returns and payment of taxes due under the Law. An applicant shall also file with the Department a bond on a form to be approved by and with a surety or sureties satisfactory to the Department.*
- b) *A license shall not be granted, nor shall any license be maintained, for any supplier or distributor whose principal place of business is in a state other than Illinois, unless such person is licensed for motor fuel distribution or export in the state in which the principal place of business is located and such person is not in default to that state for any monies due for the sale, distribution, export or use of motor fuel. (Section 3, 3a, 3b and 3c of the Law) Applicants whose principal place of business is outside of Illinois and who are not required to be licensed by the state in which their principal place of business is located shall not be granted any license, nor shall any license be maintained, if they are in default to that state for any monies due for the use of motor fuel.*
- c) *A license shall not be issued to any person who fails to file a return, or to pay the tax, penalty or interest for a filed return, or to pay any final assessment of tax, penalty or interest, as required by the Law, or as required by any other tax Act administered by the Department. [20 ILCS 2505/39b47]*

(Source: Amended at 36 Ill. Reg. 6677, effective April 12, 2012)