Illinois Department of Revenue

FY 2007-02

Change in the Motor Fuel Use Tax Rate

Informational Bulletin

December 2006

To:

All licensed Interstate Motor Carriers

Brian A. Hamer
Director of Revenue

For information or forms...

- Call us at:
  217 785-1397
- Call our TDD (telecommunications device for the deaf) at:
  1 800 544-5304
- Write us at:
  Illinois Department of Revenue
  Motor Fuel Use Tax Section
  PO Box 19477
  Springfield, IL 62794-9477
- Visit our Web site at:
  tax.illinois.gov
- Call our 24-hour Forms Order Line at:
  1 800 356-6302

Effective **January 1, 2007,** the "Part B" rate of the Motor Fuel Use Tax was recalculated for diesel fuel, gasoline, gasohol, liquefied petroleum gas (LPG), and compressed natural gas (CNG).

What is the "Part B" rate?

The "Part B" rate is equal to 6.25 percent of the average selling price per gallon of motor fuel sold in Illinois. This average is an official figure that is computed annually.

What are Illinois' 2007 "Part B" motor fuel rates?

The "Part B" rates for 2007 are as follows:

Diesel[1]	15.2¢
Gasoline[2]	13.9¢
Combustible Gases[3]	10.9¢

How do I figure my combined Motor Fuel Use Tax rate?

The combined tax rates are as follows:

	Part "A"	Part "B"	Combined
Diesel	21.5¢	15.2¢	36.7¢
Gasoline	19¢	13.9¢	32.9¢
Combustible Gases	19¢	10.9¢	29.9¢

The combined rate is preprinted on the IFTA Fuel Tax Rate Sheet sent with Form MFUT-15, IFTA Quarterly Return.

[1] Diesel fuel is defined as 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 (includes biodiesel).

[2] Gasoline includes gasohol.

[3] Combustible gases includes LPG and CNG.

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