

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.280 Sales of Motor Fuel to Municipal Corporations Owning and Operating Local Transportation Systems

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

**PART 500
MOTOR FUEL TAX**

Section 500.280 Sales of Motor Fuel to Municipal Corporations Owning and Operating Local Transportation Systems

A distributor of motor fuel or a supplier of special fuel may make tax-free sales of the special fuel to a municipal corporation owning and operating a local transportation system for public service in the State for use in operating vehicles used for public transportation as part of the local transportation system, provided that the distributor or supplier obtains an official Certificate of Exemption in lieu of the tax. The Certificate of Exemption shall accompany the distributor's or supplier's monthly Motor Fuel Tax return to the Department to support his or her claim to exemption from the tax. The Certificate of Exemption shall be in substantially the following form:

"This is to certify
that _____ (Name of Municipal Corporation) _____
of _____, Illinois, a municipal corporation which owns
and operates a local transportation system for public service in Illinois,
purchased
_____ gallons of motor fuel, Illinois Motor Fuel Tax exempt, from
_____ whose address
(Name of Distributor Supplier) _____ is
_____ on Invoice
_____ No _____ dated _____,
and said motor fuel is for use in operating vehicles used for public
transportation as part of the local transportation system.

Name of Municipal Corporation

Name of Authorized Representative

Title of Authorized Representative

Dated: _____, 20 ____ "

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