

Illinois Department of Revenue
1500 South Ninth Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY84-4

TO: All Licensed Motor Fuel Distributors and Suppliers

SUBJECT: Illinois Motor Fuel Tax Law Amendment

Effective August 1, 1983, Public Act 83-12 (HB-1305) amends the Illinois Motor Fuel Tax Law by increasing the tax per gallon rate as follows:

Motor Fuel Rates For Other Tan Diesel Fuel:

11> per gallon for the period August 1, 1983 through June 30, 1984

12> per gallon for the period July 1, 1984 through June 30, 1985

13> per gallon for the period July 1, 1985 and thereafter

Diesel Fuel Rates:

13<> per gallon for the period August 1, 1983 through June 30, 1984

14<> per gallon for the period July 1, 1984 through June 30, 1985

15<> per gallon for the period July 1, 1985 and thereafter

"Diesel Fuel" is defined in Public Act 83-12 as any petroleum product intended for use or offered for sale as a fuel for engines in which fuel is injected into the combustion chamber and ignited by pressure without electric spark. Those motor fuels known as diesel, dieselhol, kerosene and other motor fuels used in a diesel engine are within this definition and are subject to the additional 2<> per gallon rate.

The Distributor Tax Return (RMFT-5) and the Supplier Tax Return (RMFT-5 SF) will both be revised to accommodate the tax per gallon rate changes. In addition, the Distributor Return will be modified to provide for the separate accounting that will be required due to the rate differential between gasoline, special fuel other than diesel fuel and diesel fuel. The revised tax returns will be provided for the reporting of your August, 1983.

This amendment does not impose the increased tax (commonly called a "floor tax") on any retailer's unsold tax paid inventory as of July 31, 1983.

Should you have any questions regarding this legislation, please contact the Excise Taxes Return Processing Unit - phone 217-785-2626.

J. Thomas Johnson
Director of Revenue

Issued: July, 1983

•