

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

INFORMATIONAL BULLETIN FY85-2

TO: All Interstate Motor Carriers Operating Vehicles on Illinois  
Highways and All Licensed Motor Fuel Distributors and  
Suppliers

SUBJECT: Changes in the Motor Fuel Use Tax

CHANGES IN MOTOR FUEL USE TAX RATES

EFFECTIVE JULY 1, 1983, Public Act 83-1035 added a new component (Part B) to the motor fuel use tax. This new tax is equal to 5% of the average price of special fuel used in Illinois.

The "average price per gallon of special fuel" is an official figure computed and adjusted annually by the Department of Revenue. The Department will use this figure to calculate a cents per gallon rate - or "Part B rate" - which is equivalent to 5% of the official average price. The Part B rate will be calculated to the hundredth of a cent and rounded to the nearest tenth.

The Part B rate for July 1, 1984 through June 30, 1985 is 5.0¢ per gallon.

EFFECTIVE JULY 1, 1984, the "Part A" motor fuel use tax rate for diesel fuel increased (as specified in Public Act 83-0012) from the current 13¢ per gallon to:

14¢ per gallon from July 1, 1984 through June 30, 1985;  
15¢ per gallon from July 1, 1985 and thereafter.

FILING YOUR QUARTERLY RETURNS (FORM IDR-280)

Beginning with the third quarter of 1984, you will receive revised returns showing the new rates.

If you need additional information or assistance, please contact the Excise Taxes Section at (217) 785-1397.

J. Thomas Johnson  
Director of Revenue

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