

Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY86-2

TO: All Licensed Interstate Motor Carriers
SUBJECT: Changes in the Motor Fuel Use Tax Rate

CHANGES IN MOTOR FUEL USE TAX RATES

EFFECTIVE July 1, 1985, the "Part A" motor fuel tax rate for diesel fuel increased 1¢ per gallon. The new rate is 15¢ per gallon.

EFFECTIVE July 1, 1985, the "Part B" rate decreased .1¢ per gallon. The new rate is 4.9¢ per gallon. This is equal to 5 per cent 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 uses this figure to calculate a cents per gallon rate - or "Part B rate" - which is equivalent to 5 per cent of the official price.

The new combined rate is 20.4¢ per gallon for lines 6 and 7b on Form IDR-280.

FILING YOUR QUARTERLY RETURNS (FORM IDR-280)

Beginning with the third quarter of 1985, you will receive revised returns showing the new combined rate.

J. Thomas Johnson
Director of Revenue

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