

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

INFORMATIONAL BULLETIN FY86-41

TO: Interstate Motor Carriers

SUBJECT: Changes to the Motor Fuel Use Tax

Effective January 1, 1986, two new laws (Public Acts 84-422 and 84-1076) will make some changes in the motor fuel use tax, affecting motor carriers.

These changes are:

- The definition of "commercial motor vehicle" will exclude:
  - . school buses; and
  - . commercial motor vehicles owned by a manufacturer or dealer and held for sale even though the vehicles may be used or operated on the highway. Examples of such excluded vehicles include (but are not limited to) vehicles which a manufacturer or dealer is delivering to an owner or vehicles which are being used for test or demonstration purposes.
- The identification card (showing that the operator is registered for Illinois motor fuel use tax) will have to be carried in the cab of each vehicle. Prior to January 1, 19986, identification cards had to be "conspicuously displayed" in the cab.
- On buses only, the motor fuel use tax decal may be displayed on the driver's side. All other vehicles must continue to display the decal on the passenger side.
- The penalties for the following "permit violations" will change to a petty offense (a fine of up to \$500) from a penalty of \$75. Specifically, an operator will be guilty of a petty offense if:
  - . a vehicle is found operating in Illinois without displaying a card or valid permit;
  - or
  - . a vehicle is found operating in Illinois using a single trip permit when the operator is not eligible to use such a permit.
- You will be able to include on your quarterly return gallons purchased and miles driven during the two immediately preceding quarters if you were unable to report those gallons and miles on earlier returns. Please do not submit original receipts and invoices (covering these out-of-quarter purchases) with your quarterly returns. Retain them with you books and records. You will need to send them only if we specifically request you to do so.

If you have questions or need more information, please call or write.  
The phone number and address are at the top of this bulletin.

J. Thomas Johnson  
Director of Revenue

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