

Illinois Department of Revenue  
J. Thomas Johnson, Director  
101 West Jefferson Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY87-12

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

Changes in Motor Fuel Use Tax Rate

Effective July 1, 1986, the "Part B" rate decreased \$.07 per gallon. The new rate is 4.2 cents per gallon. This 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 uses this figure to calculate a cents-per-gallon rate or "Part B rate" - which is equivalent to 5% of the official rate.

The "Part A" motor fuel tax rate for diesel fuel remains at 15.5 cents per gallon.

The new combined rate is 19.7 cents per gallon.

Filing your Quarterly Returns (Form IDR-280)

Beginning with the third quarter of 1986, you will receive revised forms showing the new combined rate.

J. Thomas Johnson  
Director of Revenue

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