

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

INFORMATIONAL BULLETIN FY87-26

TO: All Licensed Interstate Motor Carriers

RE: Change in the Motor Fuel Use Tax Rate

Changes in Motor Fuel Use Tax Rate

Effective July 1, 1987, the "Part B" rate decreased .9 cents per gallon. The new rate is 3.3 cents per gallon. This is equal to 5 percent 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 percent of the official price.

The "Part A" motor fuel tax rate for diesel fuel remains at 15 1/2 cents per gallon.

The new combined rate is 18.8 cents per gallon for lines 6 and 7b on Form IDR-280.

Filing your Quarterly Returns (Form IDR-280)

Beginning with the third quarter of 1987, you will receive revised forms showing the new combined rate.

Roger D. Sweet,
Director of Revenue

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