

Illinois Department of Revenue  
Roger D. Sweet, Director  
101 West Jefferson Street  
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY88-4

TO: All Licensed Interstate Motor Carriers

SUBJECT: Illinois Motor Fuel Tax Law Amendments

Effective September 10, 1987, P.A. 85-340 (SB-1230) made certain amendments to the Illinois Motor Fuel Tax Law and the Illinois Vehicle Code which affect interstate motor carriers operating commercial motor vehicles in Illinois.

CHANGES IN THE MOTOR FUEL TAX LAW

- Definition

The definition of "commercial motor vehicle" has been changed to read as follows: "... any truck WITH MORE THAN 2 AXLES, road tractor [regardless of number of axles], or truck tractor [regardless of number of axles] and any passenger motor vehicle that has seats for more than 20 [formerly 12] passengers ..." Interstate vehicles powered by special fuel (i.e., diesel), gasoline, or any other fuel type are INCLUDED in this definition.

- Registration, Permits, and Decals.

You must obtain an interstate permit from the Department and carry a copy of the permit in each of your interstate commercial motor vehicles powered by any type of fuel. A permit is not required for vehicles operated solely in Illinois (i.e., intrastate) for which all motor fuel is purchased in Illinois. However, you must report the operations of your intrastate vehicles, as well as your interstate vehicles. (See Recordkeeping and Reporting below.)

Motor fuel decals will continue to be required only for interstate commercial motor vehicles powered by special fuel.

NOTE: Motor carriers all of whose vehicles operate solely in Illinois (intrastate) are NOT required to register and obtain a permit, purchase motor fuel decals, or report mileage and gallonage.

- Recordkeeping and Reporting.

You must keep records on and report the mileage and gallonage (by fuel type of:

- (1) your interstate commercial motor vehicles; AND
- (2) your vehicles which would qualify as commercial motor vehicles,

except that they operate solely in Illinois (intrastate).

You must report the operations of intrastate vehicles only if you also operate interstate vehicles.

TAX LIABILITIES, CREDITS, AND REFUNDS WILL CONTINUE TO BE BASED ON INTERSTATE SPECIAL FUEL OPERATIONS ONLY.

- Annual Return.

If you incur an annual (July 1 through June 30) motor fuel use tax liability of less than \$500, you may request to file an ANNUAL RETURN rather than a quarterly return. The annual return will be due on or before July 31 of each year.

- Overpayments.

If you overpay your motor fuel use tax, we have the authority to apply the overpayment against any outstanding tax, penalty, or interest you owe under another tax act before we credit or refund the balance to you.

#### TAX RETURN

The Department has revised the Interstate Special Fuel Usage Return (Form IDR-280) in order to allow for the reporting of other fuel types. You will be receiving this revised form for the filing of your fourth quarter 1987 return.

If you have any questions or need additional information, please call or write. Our phone numbers and address are provided at the top of this bulletin.

Roger D. Sweet  
Director of Revenue

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