



■ McHenry County Motor Fuel Tax Imposed

TO: Retailers of Motor Fuel in McHenry County

Effective August 1, 1991, you must collect and pay the newly imposed 2¢-per-gallon McHenry County Motor Fuel Tax. This tax is in addition to existing sales and motor fuel taxes.

The tax is imposed on retail sales of motor fuel to buyers who will operate motor vehicles on public highways or operate recreational watercraft. The same persons who are exempt from paying sales tax are exempt from this tax.

We have identified you as a retailer of motor fuels in McHenry County. If you do not sell motor fuel at retail in McHenry County, call us at 217 524-4899.

How do I report this tax?

We will send you Form CMFT-1, County Motor Fuel Tax Return. If you have more than one business site in McHenry County, we will also send Form CMFT-2, Multiple Site Form, to report specific tax information for each site.

When do I file and pay this tax?

For monthly filers, the first return reflecting this new tax is for August 1991, to be filed with us **on or before September 30, 1991**. You should receive your August 1991 Form CMFT-1 return about the end of August.

Du Page and Kane County retailers who are currently filing Form CMFT-1 to report the County Motor Fuel Tax and who also sell motor fuel at retail in McHenry County will receive a new August 1991 Form CMFT-1 and Form CMFT-2 to report all county motor fuel taxes.

How do I figure sales tax (Retailers' Occupation Tax) due?

In figuring your sales tax on motor fuel, you must include the 2¢-per-gallon McHenry County Motor Fuel Tax in the selling price subject to tax.

Must I pay McHenry County Motor Fuel Tax on sales to customers outside McHenry County?

Yes. If you report your sales of motor fuel and pay McHenry County sales tax (either county or municipal), you must also pay McHenry County Motor Fuel Tax regardless of where you deliver the fuel.

Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are listed at the bottom of this bulletin.