



## ■ Change in the Motor Fuel Use Tax Rate

### **TO:** All Licensed Interstate Motor Carriers

Effective January 1, 1992, the "Part B" rate of the Motor Fuel Use Tax decreased 0.2¢ per gallon. The new "**Part B**" rate is **6.1¢ per gallon**. This is equal to 6.25 percent of the average selling price of special fuel sold in Illinois.

The "average selling price per gallon of special fuel" is an official figure which we compute and adjust annually. We use this figure to calculate a cents-per-gallon rate—or "Part B" rate—which is equivalent to 6.25 percent of the official price.

The "**Part A**" motor fuel tax rate for diesel fuel remains at **21.5¢ per gallon**.

The new **combined** rate is **27.6¢ per gallon** for Lines 6 and 7b on Form IDR-280.

### **Filing Your Return (Form IDR-280)**

Beginning with the first quarter of 1992, you will receive revised forms indicating the combined Motor Fuel Use Tax rate.

### **Questions?**

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

