



■ Motor Fuel Tax Changes

TO: Bulk Users, Distributors, and Suppliers of Special Fuel

Effective July 1, 1992 new legislation changed the definition of a "bulk user" and clarified specific tax-free sales of special fuel by a distributor or supplier.

What is the definition of a bulk user?

Any person, other than a distributor or supplier, who owns, operates, or controls special fuel bulk storage facilities **into which any special fuel is delivered without the motor fuel taxes being paid and** who owns, operates, or controls licensed highway vehicles which are powered by special fuel must be licensed as a bulk user.

Under the prior definition any person, other than a distributor or supplier, who owned, operated, or controlled **any** storage facility, tax-free or tax-paid, and owned, operated, or controlled licensed highway vehicles, was required to have a bulk user license.

How will the definition change affect my bulk user license and filing requirements?

Only those who have highway vehicles that operate on special fuel **and** have **tax-free** storage facilities will be required to have a bulk user license and file returns.

Currently licensed bulk users who **do not** purchase special fuel tax-free will receive a Notice of Cancellation of their bulk user license.

How has the tax-free sale of special fuel been changed?

The change specifically prohibits distributors and suppliers from making **tax-free** sales of special fuel from any dispensing facilities that have withdrawal facilities **capable of** dispensing motor fuel into the fuel supply of motor vehicles.

Questions?

If you have questions or need more information, please call or write us.

Bulk users should call:
217 785-2624
Monday through Friday 8:00 a.m. to 4:30 p.m.

or write:
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON
PO BOX 19039
SPRINGFIELD IL 62794-9039

Distributors and suppliers should call:
217 782-2291
Monday through Friday 8:00 a.m. to 4:30 p.m.

or write:
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON
PO BOX 19477
SPRINGFIELD IL 62794-9477

