SB 1939 (as enrolled) was passed by the Illinois General Assembly, and it is anticipated that it will be signed by the Governor and become law, effective July 1, 2019. This legislation amends the Motor Fuel Tax Law, 35 ILCS 505/1, et seq., to increase the rate of tax imposed per gallon on all motor fuel used to operate motor vehicles on Illinois public highways and recreational watercraft on Illinois waterways.

**What will the Motor Fuel Tax rate be on July 1, 2019?**

When the Governor signs SB 1939 on or before July 1, 2019, then beginning July 1, 2019, the rate of tax imposed per gallon on gasoline, gasohol, and compressed natural gas will be 38 cents per gallon. Also beginning July 1, 2019, the rate of tax imposed per gallon of diesel fuel, liquefied natural gas, and liquefied petroleum gas will be 45.5 cents per gallon.

**Does SB 1939 make any other changes related to the Motor Fuel Tax rate?**

Yes. SB 1939 also provides that the Motor Fuel Tax rate will be increased annually, beginning July 1, 2020, and on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year.

**Does the Illinois Department of Revenue provide a method for taxpayers to verify the rate of Motor Fuel Tax and other taxes?**

Yes. The Illinois Department of Revenue’s website at tax.illinois.gov is the best resource for up-to-date tax information. Use the Tax Rate Database on our website to look up rates for Motor Fuel Tax and other taxes. The department also posts rate change bulletins on our website and sends notifications of rate change bulletins as messages in MyTax Illinois, available at mytax.illinois.gov. Taxpayers electronically filing Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, or Form RMFT-144, Alternative Fuels Return, using MyTax Illinois will have the rates populated for them according to their registration.
How do I report loads that were purchased under the old Motor Fuel Tax rate but received under the new rate?

For the June 2019 and July 2019 liability periods, you must report motor fuel purchases using the date you received the load. For example, if you purchased a load on June 30, 2019, but did not receive the motor fuel until July 5, 2019, you must report the load on your July 2019 return, using the new tax rate.

Where can I go for help if I have questions about the Motor Fuel Tax rate change?

You may email the Alcohol, Tobacco and Fuel Division at the Illinois Department of Revenue at REV.MF@illinois.gov or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at 217 782-2291.