



# *i*nformational

## *Bulletin*

David Harris, Director

## Change in the Motor Fuel Use Tax Rate, Effective January 1, 2020, through June 30, 2020

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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For information  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call us at:  
217 785-1397

Call our TDD  
(telecommunications device  
for the deaf) at:  
1 800 544-5304

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### To: All Licensed Interstate Motor Carriers

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Motor Fuel Use Tax is comprised of two parts, "Part A" and "Part B." The rates listed here are effective **January 1, 2020, through June 30, 2020.**

#### What is the Illinois "Part A" rate?

The "Part A" rate is established by Section 2 of the Motor Fuel Tax Law, which imposes the tax per gallon on all motor fuel used in motor vehicles operating on Illinois public highways and in recreational type watercraft operating on Illinois waters. As amended by Public Act 101-32, the Motor Fuel Tax Law provides that the 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. 35 ILCS 505/2.

#### What is the Illinois "Part B" rate?

The Illinois Department of Revenue is required to establish the "Part B" rate of the Motor Fuel Use Tax for diesel fuel, gasoline, gasohol, liquefied petroleum gas (LPG), compressed natural gas (CNG), and liquefied natural gas (LNG). The rates listed here are effective **January 1, 2020, through June 30, 2020.**

Note that LPG is commonly known as propane.

The "Part B" rate is equal to 6.25 percent of the average selling price per gallon of motor fuel sold in Illinois. 35 ILCS 505/13a. This average is an official figure that is computed annually.

#### What are the Illinois "Part A" motor fuel rates from January 1, 2020, through June 30, 2020?

From January 1, 2020, through June 30, 2020, the "Part A" rates (in cents per gallon, DGE<sup>1</sup>, or GGE<sup>2</sup>) are as follows:

Diesel <sup>3</sup>	45.5¢ per gallon
Gasoline <sup>4</sup>	38.0¢ per gallon
LPG	45.5¢ per DGE <sup>5</sup>
LNG	45.5¢ per DGE <sup>6</sup>
CNG	38.0¢ per GGE <sup>7</sup>

## What are the Illinois “Part B” motor fuel rates from January 1, 2020, through June 30, 2020?

From January 1, 2020, through June 30, 2020, the “Part B” rates (in cents per gallon, DGE<sup>1</sup>, or GGE<sup>2</sup>) are as follows:

Diesel <sup>3</sup>	14.9¢ per gallon
Gasoline <sup>4</sup>	14.4¢ per gallon
LPG	14.5¢ per DGE <sup>5</sup>
LNG	14.9¢ per DGE <sup>6</sup>
CNG	10.3¢ per GGE <sup>7</sup>

## How do I figure my combined Motor Fuel Use Tax rate?

From January 1, 2020, through June 30, 2020, the combined tax rates are as follows:

	Part “A”	Part “B”	Combined
Diesel	45.5¢	14.9¢	60.4¢ per gallon
Gasoline	38.0¢	14.4¢	52.4¢ per gallon
LPG	45.5¢	14.5¢	60.0¢ per DGE
LNG	45.5¢	14.9¢	60.4¢ per DGE
CNG	38.0¢	10.3¢	48.3¢ per GGE

Rate information is available at [tax.illinois.gov](http://tax.illinois.gov). Use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to renew your IFTA license, order decals, and file and pay quarterly returns.

<sup>1</sup> “DGE” means diesel gallon equivalent.

<sup>2</sup> “GGE” means gasoline gallon equivalent.

<sup>3</sup> Diesel fuel is defined as any product intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark (includes biodiesel).

<sup>4</sup> Gasoline includes gasohol.

<sup>5</sup> A DGE of LPG = 6.41 pounds of LPG. The conversion ratio used to calculate the LPG rate is one gallon = 0.651 DGEs of LPG.

<sup>6</sup> A DGE of LNG = 6.06 pounds of LNG. The conversion ratio used to calculate the LNG rate is one gallon = 0.5776 DGEs of LNG.

<sup>7</sup> A GGE of CNG = 5.66 pounds of CNG.