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Bulletin

David Harris, Director

Summary of Sales Tax Rate Changes for Aviation Fuel

To: Registered retailers of aviation fuel in taxing jurisdictions whose tax rate is changing, effective July 1, 2020

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

For information
Visit our website at:
tax.illinois.gov

Email us at:
REV.LocalTax@illinois.gov

Section 2-22 of the Retailers' Occupation Tax Act (35 ILCS 120/2-22) requires units of local government to certify to the Illinois Department of Transportation by April 1 each year whether they have an "airport-related purpose" that would allow any retailers' occupation tax and service occupation tax imposed by the unit of local government and administered by the Illinois Department of Revenue to include tax on aviation fuel. This informational bulletin lists the changes in local sales tax rates on aviation fuel that take effect in certain taxing jurisdictions on July 1, 2020, as a result of this certification requirement.

You must adjust your cash register and any computer program so that beginning on July 1, 2020, you will collect and pay the correct tax for sales of aviation fuel.

To verify your new tax rate for sales of aviation fuel, go to the **Tax Rate Database** on our website at tax.illinois.gov and select rates for July 2020.

Where can I find tax rate changes or combined sales tax rates for sales of aviation fuel?

The chart below outlines the tax rate for each jurisdiction in which the local sales tax rate collected by the Illinois Department of Revenue is changing for sales of aviation fuel, effective July 1, 2020. For a complete list of all sales tax rates for sales of aviation fuel, go to the **Tax Rate Database** on our website at tax.illinois.gov.

Sales Tax Rate Changes for Sales of Aviation Fuel			
Jurisdiction	Combined rate ending June 30, 2020	Rate Change	Combined rate beginning July 1, 2020
Decatur	6.75%	+1.50%	8.25%
Dixon	6.75%	-0.50%	6.25%
Freeport	7.50%	-1.25%	6.25%
Kankakee	6.25%	+2.00%	8.25%