Motor Fuel Use Tax is comprised of two parts, “Part A” and “Part B.” The rates listed here are effective July 1, 2020, through December 31, 2020.

What is the Illinois “Part A” rate?
The “Part A” rate is established by Section 2 of the Motor Fuel Tax Law (35 ILCS 505/2), 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. The 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, rounded to the nearest one-tenth of one cent. The percentage increase for July 1, 2020, is 1.93% (.0193).

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 July 1, 2020, through December 31, 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 July 1, 2020, through December 31, 2020?
From July 1, 2020, through December 31, 2020, the “Part A” rates (in cents per gallon, DGE, or GGE) are as follows:

- Diesel: 46.2¢ per gallon
- Gasoline: 38.7¢ per gallon
- LPG: 46.2¢ per DGE
- LNG: 46.2¢ per DGE
- CNG: 38.7¢ per GGE
What are the Illinois “Part B” motor fuel rates from July 1, 2020, through December 31, 2020?

From July 1, 2020, through December 31, 2020, the “Part B” rates (in cents per gallon, DGE\(^1\), or GGE\(^2\)) are as follows:

- **Diesel**\(^3\): 14.9¢ per gallon
- **Gasoline**\(^4\): 14.4¢ per gallon
- **LPG**: 14.5¢ per DGE\(^5\)
- **LNG**: 14.9¢ per DGE\(^6\)
- **CNG**: 10.3¢ per GGE\(^7\)

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

From July 1, 2020, through December 31, 2020, the combined tax rates are as follows:

<table>
<thead>
<tr>
<th></th>
<th><strong>Part “A”</strong></th>
<th><strong>Part “B”</strong></th>
<th><strong>Combined</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel</td>
<td>46.2¢</td>
<td>14.9¢</td>
<td>61.1¢ per gallon</td>
</tr>
<tr>
<td>Gasoline</td>
<td>38.7¢</td>
<td>14.4¢</td>
<td>53.1¢ per gallon</td>
</tr>
<tr>
<td>LPG</td>
<td>46.2¢</td>
<td>14.5¢</td>
<td>60.7¢ per DGE</td>
</tr>
<tr>
<td>LNG</td>
<td>46.2¢</td>
<td>14.9¢</td>
<td>61.1¢ per DGE</td>
</tr>
<tr>
<td>CNG</td>
<td>38.7¢</td>
<td>10.3¢</td>
<td>49.0¢ per GGE</td>
</tr>
</tbody>
</table>

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.

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1. “DGE” means diesel gallon equivalent.
2. “GGE” means gasoline gallon equivalent.
3. 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).
4. Gasoline includes gasohol.
5. 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.
6. 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.
7. A GGE of CNG = 5.66 pounds of CNG.