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Bulletin

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Summary of Sales Tax Rate Changes for Aviation Fuel

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

To: Registered retailers of aviation fuel in taxing jurisdictions whose tax rate is changing, effective January 1, 2021

Illinois Public Act 101-604 restricts the retailers' occupation taxes and service occupation taxes that may be imposed by a unit of local government on the sale of aviation fuel to only the following:

- County home rule sales tax;
- Municipal home rule sales tax;
- Municipal non-home rule sales tax;
- Metro-East Mass Transit District sales tax; and
- Regional Transportation Authority sales tax.

Effective January 1, 2021, aviation fuel is exempt from all other local retailers' occupation taxes and service occupation taxes imposed by a unit of local government and administered by the Illinois Department of Revenue, including the following:

- Business District sales taxes;
- County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation sales tax;
- County School Facilities sales tax;
- Flood Prevention District sales tax; and
- Metro-East Park and Recreation District sales tax.

This informational bulletin lists the changes in local sales tax rates on aviation fuel in those jurisdictions that have certified that they have an airport purpose for which aviation fuel sales tax may be used and that currently impose one of the local retailers' occupation taxes or service occupation taxes from which sales of aviation fuel are exempt beginning on January 1, 2021, as a result of PA 101-604.

You must adjust your cash register and any computer program so that beginning on January 1, 2021, 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 January 2021.

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 January 1, 2021. 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 December 31, 2020	Rate Change	NEW Combined rate beginning January 1, 2021	Type of Local Tax Change
Municipalities				
Galesburg <ul style="list-style-type: none"> North Seminary Street Business District Outside Business District 	8.25% 7.25%	-1.00% No change	7.25% 7.25%	Business District
Mattoon <ul style="list-style-type: none"> Broadway East Business District I-57 East Business District South Route 45 Business District Outside Business Districts 	7.75% 7.75% 7.75% 6.75%	-1.00% -1.00% -1.00% No change	6.75% 6.75% 6.75% 6.75%	Business District Business District Business District
Taylorville <ul style="list-style-type: none"> Taylorville Business District 1 Outside Business District 	8.00% 7.00%	-1.00% No change	7.00% 7.00%	Business District
Counties				
Adams County	6.50%	-0.25% ¹	6.25%	County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation
Effingham County	6.50%	-0.25% ¹	6.25%	County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation
Macon County	6.75%	-0.50% ¹	6.25%	County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation
Peoria County	6.75%	-0.50% ¹	6.25%	County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation

¹ This tax rate change is imposed county-wide, in both the incorporated and unincorporated areas of the county. The new combined rate listed is the rate in the unincorporated area of the county and in any municipality that does not have a locally imposed sales tax. Use the Tax Rate Database on our website at tax.illinois.gov to determine the rate effective January 1, 2021, in a municipality in the county with a locally imposed sales tax.