



*i*nformational

Bulletin

David Harris, Director

Illinois Suspends the Inflation Adjustment to the Motor Fuel Use Tax Rate for Six Months from July 1, 2022, through December 31, 2022

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

To: All Licensed Interstate Motor Carriers

Motor Fuel Use Tax is comprised of two parts, “Part A” and “Part B.” The rates listed here are effective **July 1, 2022, through December 31, 2022.**

The rates listed in this bulletin are applicable to [interstate commercial motor vehicles](#).

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

Call us at:
217 785-1397

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

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. The Motor Fuel Tax Law provides that the rate will be increased on July 1 of each 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 that year. 35 ILCS 505/2.

Note: Public Act 102-0700 suspended the scheduled July 1, 2022, Consumer Price Index adjustment related to the motor fuel tax rate for 6 months from July 1, 2022, through December 31, 2022.

What are the Illinois “Part A” motor fuel rates from July 1, 2022, through December 31, 2022?

From July 1, 2022, through December 31, 2022, the “Part A” rates (in cents per gallon, DGE¹, or GGE²) are as follows:

Diesel ³	46.7¢ per gallon
Gasoline ⁴	39.2¢ per gallon
LPG	46.7¢ per DGE ⁵
LNG	46.7¢ per DGE ⁶
CNG	39.2¢ per GGE ⁷

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, commonly known as propane), compressed natural gas (CNG), and liquefied natural gas (LNG).

The “Part B” rate is established by the Department as of January 1 of each year using the average selling price per gallon of motor fuel sold in Illinois during the previous 12 months and multiplying it by 6.25 percent to determine the cents per gallon rate. 35 ILCS 505/13a.

What are the Illinois “Part B” motor fuel rates from January 1, 2022, through December 31, 2022?

From January 1, 2022, through December 31, 2022, the “Part B” rates (in cents per gallon, DGE¹, or GGE²) are as follows:

Diesel ³	16.0¢ per gallon
Gasoline ⁴	16.7¢ per gallon
LPG	15.0¢ per DGE ⁵
LNG	15.6¢ per DGE ⁶
CNG	9.3¢ per GGE ⁷

What is the Motor Fuel Use Tax rate for January 1, 2022, through December 31, 2022?

From **January 1, 2022, through December 31, 2022**, the Motor Fuel Use Tax rates for the fuels listed below are as follows:

	Part “A”		Part “B”		Motor Fuel Use Tax Rate
Diesel	46.7¢	+	16.0¢	=	62.7¢ per gallon
Gasoline	39.2¢	+	16.7¢	=	55.9¢ per gallon
LPG	46.7¢	+	15.0¢	=	61.7¢ per DGE
LNG	46.7¢	+	15.6¢	=	62.3¢ per DGE
CNG	39.2¢	+	9.3¢	=	48.5¢ per GGE

Rate information is available at tax.illinois.gov. Use MyTax Illinois at mytax.illinois.gov to renew your IFTA license, order decals, and file and pay quarterly returns.

Definitions:

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.