



# *i*nformational

## *Bulletin*

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## Illinois Suspends the Inflation Adjustment to the Motor Fuel 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 Motor Fuel Distributors, Suppliers, and Receivers; Users and Sellers of Alternative Fuel; and Non-Highway Use Motor Fuel Tax Refund Claimants

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

Email us at:  
[REV.ATP-MFR@illinois.gov](mailto:REV.ATP-MFR@illinois.gov)

Section 2 of the Motor Fuel Tax Law (35 ILCS 505/2) imposes a tax per gallon on all motor fuel (*i.e.*, diesel fuel, gasoline, gasohol, liquefied petroleum gas (LPG, commonly known as “propane”), compressed natural gas (CNG), and liquefied natural gas (LNG)) used in motor vehicles operating on Illinois public highways and in recreational type watercraft operating on Illinois waters. The Law provides that the rate of tax 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, rounded to the nearest one-tenth of one cent.

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

### What are the Illinois Motor Fuel Tax rates from July 1, 2022, through December 31, 2022?

From July 1, 2022, through December 31, 2022, the Illinois Motor Fuel Tax rates (in cents per gallon, DGE<sup>1</sup>, or GGE<sup>2</sup>) are as follows:

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

Rate information is available at [tax.illinois.gov](http://tax.illinois.gov). Use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to file and pay your Motor Fuel Tax returns.

### **What are the requirements for submitting Motor Fuel Refund claims?**

You must submit a separate Form RMFT-11-A when you have the same fuel type taxed at different rates. You also must submit receipts with every claim.

#### Definitions:

- <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.