



# informational

## Bulletin

Constance Beard, Director

## Change in the Motor Fuel Use Tax Rate

### To: All Licensed Interstate Motor Carriers

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

The Department 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 **January 1, 2018, through December 31, 2018**.

Note that LPG is commonly known as propane.

#### What is the “Part B” rate?

The “Part B” rate is equal to 6.25 percent of the average selling price per gallon of motor fuel sold in Illinois. This average is an official figure that is computed annually.

#### What are the Illinois “Part B” motor fuel rates for 2018?

The “Part B” rates (in cents per gallon, DGE<sup>1</sup>, or GGE<sup>2</sup>) are as follows:

Diesel <sup>3</sup>	13.4¢ per gallon
Gasoline <sup>4</sup>	13.4¢ per gallon
LPG	14.3¢ per DGE <sup>5</sup>
LNG	13.5¢ per DGE <sup>6</sup>
CNG	10.4¢ per GGE <sup>7</sup>

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

The combined tax rates are as follows:

	Part “A”	Part “B”	Combined
Diesel	21.5¢	13.4¢	34.9¢ per gallon
Gasoline	19.0¢	13.4¢	32.4¢ per gallon
LPG	21.5¢	14.3¢	35.8¢ per DGE
LNG	21.5¢	13.5¢	35.0¢ per DGE
CNG	19.0¢	10.4¢	29.4¢ per GGE

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.

<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.

**For information**  
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**217 785-1397**

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