

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.300 Licensure – Temporary Waiver upon Determination of Disaster
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500
MOTOR FUEL TAX**

SUBPART C: MOTOR FUEL USE TAX

Section 500.300 Licensure – Temporary Waiver upon Determination of Disaster

- a) Except as provided in Section 500.320 or as otherwise provided in subsection (f) of this Section, no motor carrier shall operate commercial motor vehicles, as defined in Section 500.100, in Illinois without first securing a motor fuel use tax license and decals issued by the Department under the IFTA program or by any member jurisdiction.

- b) Illinois IFTA credentials may be obtained from the Department by Illinois based carriers who operate one or more commercial motor vehicles in at least one other IFTA-member jurisdiction. Illinois based carriers are those carriers whose operational control and records for their vehicles are maintained or can be made available in Illinois and whose commercial motor vehicles accrue miles in Illinois. Carriers who are based in a non-IFTA jurisdiction will not be issued IFTA credentials by the Department, unless issuance is granted for fleet consolidation purposes. An Illinois carrier registered under the IFTA must consolidate all vehicles in its fleet. Fleet consolidation must include commercial motor vehicles based in other IFTA jurisdictions and non-IFTA jurisdictions and may include motor vehicles that travel exclusively intrastate, regardless of jurisdiction.

- c) Motor carriers operating commercial motor vehicles that are based in a jurisdiction that has not joined IFTA, and who wish to operate in Illinois, must obtain single trip permits before operating in Illinois.

- d) Motor vehicles operated by the State of Illinois or the United States government, recreational vehicles and school buses (with school bus license plates) are not required to register as provided in subsection (a). However, if these carriers will travel in other jurisdictions, they may wish to obtain a motor fuel use tax license and decals under the provisions of the International Fuel Tax Agreement. This will allow the carrier, when in an IFTA jurisdiction that does not consider it exempt, to avoid receiving citations or being required to obtain the proper credentials (e.g., single trip permits). If the carrier is travelling in a non-IFTA jurisdiction and is not considered to be exempt from fuel tax reporting requirements, it must purchase single trip permits or otherwise obtain the proper motor fuel use tax credentials required by the laws of that particular jurisdiction.

- e) In order to establish and maintain the concept of one license and administrative base jurisdiction for each licensee, the Department shall issue only one license to each person.

- f) *The Director of the Department of Revenue, or his or her designee, may, upon determining that a disaster exists in Illinois or in any other state, temporarily waive the licensing requirements of this Section for commercial motor vehicles that travel through Illinois for the purpose of assisting in disaster relief efforts. Temporary waiver of the licensing requirements imposed in this Section shall not exceed a period of 30 days from the date the Director temporarily waives the licensing requirements of this Section. For purposes of this Section, a disaster includes flood, tornado, hurricane, fire, earthquake, or any other disaster that causes or threatens loss of life or destruction or damage to property of such a magnitude as to endanger the public health, safety and welfare. The licensing requirements of this Section shall be temporarily waived only if the operator of the commercial motor vehicle can provide proof by manifest that the commercial motor vehicle is traveling through Illinois or returning to Illinois from a point outside Illinois for purposes of assisting in disaster relief efforts. (Section 13a.4 of the Law)*

(Source: Amended at 36 Ill. Reg. 6677, effective April 12, 2012)