



Informational

Bulletin

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Changes in the Motor Fuel Tax Law Effective July 29, 2010

To All Distributors and Suppliers of Motor Fuel

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

Recent legislation made several changes to the Motor Fuel Tax Law. Effective July 29, 2010:

- A** tax-free sales of dyed diesel may be made by a licensed distributor or licensed supplier to someone other than a licensed distributor or licensed supplier for non-highway purposes if:
- 1 the fuel is dispensed from a dyed diesel fuel dispensing facility that has withdrawal facilities that are not readily accessible to and are not capable of dispensing dyed diesel fuel into the fuel supply tank of a motor vehicle. "A dispensing facility that has withdrawal facilities that are not readily accessible to and are not capable of dispensing into the fuel supply tank of a motor vehicle" means:
 - a dispenser hose that is short enough so that it will not reach the fuel supply tank of a motor vehicle; *or*
 - a dispenser that is enclosed by a fence or other physical barrier so that a vehicle cannot pull alongside the dispenser to permit fueling.
 - 2 the fuel is delivered from a vehicle designed for the specific purpose of such sales and delivered directly into a stationary bulk storage tank that displays the dyed diesel notice required by Section 4f of the Motor Fuel Tax Law.
 - 3 the fuel is delivered from a vehicle designed for the specific purpose of such sales and delivered directly into the fuel supply tanks of non-highway vehicles that are not required to be registered for highway use.
- Note:** For the sales described above, the distributor or supplier must make a specific notation detailing the nature of the tax free purchase of fuel on the invoice or sales slip for each sale and retain this documentation as required by the department.
- B** all claims of loss due to fire or theft must include copies of fire department and police reports in addition to any other documentation that the Department may require.

For information or forms

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