

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 130 Section 130.551 Prepayment of Retailers' Occupation Tax on Motor Fuel**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.551 Prepayment of Retailers' Occupation Tax on Motor Fuel**

- a) Every distributor, supplier or other reseller of motor fuel registered under the Motor Fuel Tax Law shall remit the Retailers' Occupation Tax prepayment due from a person engaged in the business of selling any motor fuel, except liquid propane gas, at retail and who is not a licensed distributor or supplier, as defined in Section 1.2 or 1.14, respectively, of the Motor Fuel Tax Law [35 ILCS 505/1.2 and 1.14].
- b) Before July 1, 2000 and then beginning on January 1, 2001 through June 30, 2003, the Retailers' Occupation Tax paid to such distributor, supplier or other reseller of motor fuel shall be an amount equal to four cents per gallon of the motor fuel, except gasohol as defined in Section 2-10 of the Act which shall be an amount equal to 3 cents per gallon, purchased from such distributor, supplier or other reseller. Beginning on July 1, 2003 and thereafter, the Retailers' Occupation Tax paid to the distributor, supplier, or other reseller shall be an amount equal to \$0.06 per gallon of the motor fuel; except that, for gasohol as defined in Section 2-10 of the Act, the tax shall be an amount equal to \$0.05 per gallon, purchased from the distributor, supplier, or other reseller. Beginning on July 1, 2000 and through December 31, 2000, the Retailers' Occupation Tax paid to such distributor, supplier or other reseller of motor fuel shall be an amount equal to one cent per gallon of the motor fuel and of gasohol as defined in Section 2-10 of the Act.
- c) The distributor, supplier or other reseller required to remit such Retailers' Occupation Tax shall file returns and deliver statements of the tax paid in accordance with Sections 2e and 2f of the Act.
- d) The vendor's discount provided in Section 3 of the Retailers' Occupation Tax Act shall not apply to the amount of prepaid tax which is remitted to the Department as required by 35 ILCS 120/2d, 2e and 2f.

(Source: Amended at 28 Ill. Reg. 11271, effective July 21, 2004)