

+ KANE COUNTY MOTOR FUEL TAX IMPOSED

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|TO:|RETAILERS OF MOTOR WHEN DO I FILE AND PAY MUST I PAY KANE COUNTY
+---+FUEL IN KANE COUNTY THIS TAX? MOTOR FUEL TAX ON
SALES TO CUSTOMERS
OUTSIDE KANE COUNTY?

Effective June 1, 1991, you must collect and pay the newly imposed 2>-per-gallon Kane County Motor Fuel Tax. This tax is in addition to existing sales and motor fuel taxes.

For monthly filers, the first return reflecting this new tax is for June 1991, to be filed with us ON OR BEFORE JULY 31, 1991. You should receive your June 1991 Form CMFT-1 return about the end of June.

Yes. If you report your sales of motor fuel and pay Kane County sales tax (either county or municipal County Motor Fuel Tax regardless of where you deliver the fuel.

The tax is imposed on retail sales of motor fuel to buyers who will operate motor vehicles on public highways or operate recreational watercraft. The same persons who are exempt from paying sales tax are exempt from this tax.

Du Page County retailers who are currently filing Form CMFT-1 to report the Du Page County Motor Fuel Tax and who also sell motor fuel at retail in Kane County will receive a new June 1991 Form CMFT-1 and Form CMFT-2 to report the tax for both counties.

QUESTIONS?
If you have questions or need more information, please call or write us. Our telephone numbers and address are listed at the bottom of this bulletin.

We have identified you as a retailer of motor fuels in Kane County. If you do not sell motor fuel at retail in Kane County, call us at 217 524-4899.

HOW DO I FIGURE SALES TAX (RETAILERS' OCCUPATION TAX) DUE?

HOW DO I REPORT THIS TAX?

In figuring your sales tax on motor fuel, you must include the 2>-per-gallon Kane County Motor Fuel Tax in the selling price subject to tax.

We will send you Form CMFT-1, County Motor Fuel Tax Return. If you have more than one business site in Kane County, we will also send Form CMFT-2, Multiple Site Form, to report specific tax information for each site.

FOR
INFORMATION

CALL: 1 800 732-8866 or
1 217 782-3336

WRITE: Illinois Department of Revenue
101 W. Jefferson St., P.O. Box 19044
Springfield, IL 62794-9044
