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Bulletin

David Harris, Director

Change in the County Motor Fuel Tax Rate, Effective July 1, 2023, through June 30, 2024

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

To: All Retailers Making Retail Sales of Motor Fuel That Are Subject to County Motor Fuel Tax

For information
Visit our website at:
tax.illinois.gov

Email us at:
REV.LocalTax@illinois.gov

The County Motor Fuel Tax Law (55 ILCS 5/5-1035.1) allows certain counties to impose a tax in the county on sales of motor fuel used in motor vehicles operating on Illinois public highways and in recreational type watercraft operating on Illinois waters. The sales must be for the purchaser's use or consumption and not for the purpose of resale.

The Law requires the Illinois Department of Revenue (IDOR) to determine an annual rate increase to take effect on July 1 of that year and continue through June 30 of the next year. The rate increase shall be equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year, rounded to the nearest one-tenth of one cent, and each new rate may not exceed the rate in effect on June 30 of the previous year plus one cent. The percentage increase for July 1, 2023, is 7.41% (.0741).

What are the County Motor Fuel Tax rates from July 1, 2023, through June 30, 2024?

From July 1, 2023, through June 30, 2024, the County Motor Fuel Tax rates are as follows:

DuPage County	9.1¢ per gallon
Kane County	4.7¢ per gallon
Lake County	4.5¢ per gallon
McHenry County	4.7¢ per gallon
Will County	4.7¢ per gallon

Rate information is available in the [MyTax Illinois Tax Rate Finder](#) at mytax.illinois.gov. Use MyTax Illinois to file and pay your County Motor Fuel Tax returns.