



# *informational*

## *Bulletin*

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## **Changes to the Motor Fuel Tax**

### **To: Motor Fuel Tax Supplier, Distributor, and Receiver Accounts**

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

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Effective **January 1, 2026**, Public Act (P.A.)104-0006:

- amends the definition of “Motor Fuel” and
- repeals the requirement for a supplier’s license, repeals the definition of “supplier”, makes corresponding changes throughout the Motor Fuel Tax Law, and
- amends the definition of “distributor” and “receiver” under the Motor Fuel Tax Law.

#### **What is the amended definition of “Motor Fuel”?**

“Motor Fuel” means all volatile and inflammable substances (whether in liquid or gaseous form) that are produced, blended or compounded for the purpose of, or that are suitable or practicable for, operating motor vehicles. Among other things, “Motor Fuel” includes “Special Fuel” as defined in Section 1.13 of the Motor Fuel Tax Law. 35 ILCS 505/1.1.

#### **What is the definition of “Distributor”?**

“Distributor” means a person who does any of the following:

- produces, refines, blends, compounds, or manufactures motor fuel in this State;
- transports motor fuel into this State;
- exports motor fuel out of this State; or
- distributes motor fuel primarily by tank car or tank truck, or both, and operates an Illinois bulk plant where the person has active bulk storage capacity of not less than 20,000 gallons for motor fuel. 35 ILCS 505/1.2.

#### **What is the amended definition of “Receiver”?**

“Receiver” means a person who does any of the following:

- produces, refines, blends, compounds, or manufactures fuel in this State;
- transports fuel into this State;
- receives fuel transported to it from without the State;
- exports fuel out of this State; or
- distributes fuel primarily by tank car or tank truck, or both, and operates an Illinois bulk plant where the person has active fuel bulk storage capacity of not less than 20,000 gallons. 35 ILCS 505/1.20.

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**If I am currently registered as a Motor Fuel Supplier what do I need to do?**

On January 1, 2026, all valid and unrevoked supplier's licenses and their corresponding receiver's licenses issued by the Illinois Department of Revenue (IDOR) will be converted to distributor's licenses and corresponding receiver's licenses. New license numbers will be issued. Holders of these converted distributor's licenses shall be subject to the same provisions and requirements as other licensed distributors under the Motor Fuel Tax Law. 35 ILCS 505/3. Receivers will be issued a new license number but reporting requirements will not change.

If you would like to obtain a distributor's license prior to January 1, 2026, you may contact the Alcohol, Tobacco, and Fuel section by email at **REV.MF@illinois.gov** or by phone weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-2291**.

**What new responsibilities will I have once I receive my new Distributor license?**

- You must report receipts and sales for motor fuel pursuant to Section 5 of the Motor Fuel Tax Law.
- You must inform your suppliers and licensed customers of your new Distributor and Receiver number.

**After I am licensed as a Distributor, will I be able to purchase gasoline motor fuel tax-free?**

Yes. Persons holding a valid, unrevoked Distributor's License, may purchase motor fuel tax-free in compliance with the Motor Fuel Tax Law.

**How will the elimination of the Supplier license impact Distributor reporting on the monthly return?**

All converted Supplier accounts will obtain new Distributor and Receiver license numbers from IDOR.

Distributors will need to access the Motor Fuel License List located in their MyTax Illinois Distributor account for a complete list of all licenses. To access this list, login into MyTax Illinois at **mytax.illinois.gov**. From the Distributor account, select "View more account options" and then "View MF licenses." The information on the list will detail the effective date of each Distributor license and the cease date of each Supplier license.

It is the Distributors responsibility to ensure the appropriate license numbers are used when reporting transactions with companies impacted by this license change.

**Are there changes to the applications, tax returns, schedules, and instructions?**

Yes. The term "supplier" will be removed from the following:

- Form REG-8-A, Application for Motor Fuel Tax License and Instructions
- Form REG-4-A, Financial Responsibility Bond Instructions
- Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond Instructions
- Form RMFT-5, Motor Fuel Distributor Tax Return and Instructions
- Form RMFT-5-X, Amended Return/Claim for Credit Motor Fuel Tax for Distributor and Instructions
- Form RMFT-11-A, Illinois Motor Fuel Tax Refund Claim and Instructions
- Form RMFT-32-DF, Schedule DD and Instructions
- Form RMFT-33-DF, Schedule DD-1 and Instructions
- Form RMFT-32-SF, Schedule SD and Instructions

**Where do I find more information?**

Visit our website at **tax.illinois.gov** for more information.