



informational

Bulletin

David Harris, Director

Summary of Sales Tax Rate Changes for Aviation Fuel, Effective July 1, 2026

To: Registered retailers of aviation fuel in taxing jurisdictions whose tax rate is changing

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

Effective July 1, 2026, certain taxing jurisdictions have changed the local sales tax rates on aviation fuel.

You must adjust your cash register and any computer program so that beginning on July 1, 2026, you will collect and pay the correct tax for sales of aviation fuel.

To verify your new tax rate for sales of aviation fuel, go to the **MyTax Illinois Tax Rate Finder** at mytax.illinois.gov and select rates for July 2026.

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



Where can I find tax rate changes or combined sales tax rates for sales of aviation fuel?

The chart below outlines the tax rate for each jurisdiction in which the local sales tax rate collected by IDOR is changing for sales of aviation fuel, effective July 1, 2026.

Sales Tax Rate Changes for Sales of Aviation Fuel			
Jurisdiction	Combined rate ending June 30, 2026	Rate Change	Combined rate beginning July 1, 2026
Prospect Heights	7.75%	+0.50%	8.25%
Fairfield	6.25%	+0.75%	7.00%
Rochelle (Lee)	7.00%	+0.25%	7.25%
Rochelle (Ogle)	7.00%	+0.25%	7.25%

Email us at:
REV.LocalTax@illinois.gov

How do I report an earlier sale that was subject to a different tax rate?

If a sale was subject to a tax rate different from the current rate, report this sale on Lines 6, 6a, 6b, and 6c of Form ST-70, Aviation Fuel Sales and Use Tax Return, and Form ST-71, Multiple Site Form.¹

Note: Lines 6, 6a, 6b, and 6c are used only to report sales subject to a different tax rate. No other use of Lines 6, 6a, 6b, or 6c is permitted.

¹ 86 Ill. Adm. Code 130.101(b)