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Bulletin

David Harris, Director

Change in the Motor Fuel Use Tax Rate, Effective January 1, 2026, through June 30, 2026

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

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

Call us at:
217 785-1397
1 800 544-5304 TTY

To: All International Fuel Tax Agreement (IFTA) Licensees

Illinois Motor Fuel Use Tax is comprised of two parts, Part A and Part B. 35 ILCS 505/13a. This tax is reported and paid by licensees under the International Fuel Tax Agreement (IFTA). The rates listed here are effective **January 1, 2026, through June 30, 2026**, for use on the quarterly IFTA returns.

What is the Illinois Part A rate?

The Part A rate is the motor fuel tax rate established by Section 2 of the Motor Fuel Tax Law, which imposes the tax per gallon on all motor fuel used in motor vehicles operating on Illinois public highways and in recreational type watercraft operating on Illinois waters. 35 ILCS 505/2.

What are the Illinois Part A motor fuel tax rates from January 1, 2026, through June 30, 2026?

From January 1, 2026, through June 30, 2026, the Part A tax rates (in cents per gallon, DGE¹, or GGE²) are as follows:

Diesel ³	55.8¢ per gallon
Gasoline ⁴	48.3¢ per gallon
LPG	55.8¢ per DGE ⁵
LNG	55.8¢ per DGE ⁶
CNG	48.3¢ per GGE ⁷

What is the Illinois Part B rate?

The Illinois Department of Revenue is required to establish the Part B rate of the Motor Fuel Use Tax for diesel fuel, gasoline, gasohol, liquefied petroleum gas (LPG, commonly known as propane), compressed natural gas (CNG), and liquefied natural gas (LNG).

The Part B rate is established by the Department as of January 1 of each year using the average selling price per gallon of motor fuel sold in Illinois during the previous 12 months and multiplying it by 6.25 percent to determine the cents per gallon rate. 35 ILCS 505/13a(2).

What are the Illinois Part B motor fuel tax rates from January 1, 2026, through December 31, 2026?

From January 1, 2026, through December 31, 2026, the Part B tax rates (in cents per gallon, DGE¹, or GGE²) are as follows:

Diesel ³	18.0¢ per gallon
Gasoline ⁴	17.0¢ per gallon
LPG	16.2¢ per DGE ⁵
LNG	14.4¢ per DGE ⁶
CNG	11.5¢ per GGE ⁷

What is the Motor Fuel Use Tax rate for January 1, 2026, through June 30, 2026?

From **January 1, 2026, through June 30, 2026**, the Motor Fuel Use Tax rates for the fuels listed below are as follows:

	Part A		Part B		Motor Fuel Use Tax Rate
Diesel	55.8¢	+	18.0¢	=	73.8¢ per gallon
Gasoline	48.3¢	+	17.0¢	=	65.3¢ per gallon
LPG	55.8¢	+	16.2¢	=	72.0¢ per DGE
LNG	55.8¢	+	14.4¢	=	70.2¢ per DGE
CNG	48.3¢	+	11.5¢	=	59.8¢ per GGE

Rate information is available at **tax.illinois.gov**. Use MyTax Illinois at **mytax.illinois.gov** to renew your IFTA license, order decals, and file and pay quarterly returns.

¹ “DGE” means diesel gallon equivalent. 35 ILCS 505/1.8.

² “GGE” means gasoline gallon equivalent. 35 ILCS 505/1.8.

³ Diesel fuel is defined as any product intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark (includes biodiesel). 35 ILCS 505/2(b); 35 ILCS 105/3-41.

⁴ Gasoline includes gasohol. See 35 ILCS 105/3-40.

⁵ A DGE of LPG = 6.41 pounds of LPG. The conversion ratio used to calculate the LPG rate is one gallon = 0.651 DGEs of LPG. 35 ILCS 505/1.8A.

⁶ A DGE of LNG = 6.06 pounds of LNG. The conversion ratio used to calculate the LNG rate is one gallon = 0.5776 DGEs of LNG. 35 ILCS 505/1.8A.

⁷ A GGE of CNG = 5.66 pounds of CNG. 35 ILCS 505/1.8B.