



Illinois Department of Revenue

Law Enforcement Guide

Motor Fuel Use Tax License and Decals

Which vehicles must have a motor fuel use tax license and decals?

“Qualified motor vehicles” traveling in two or more states must have a motor fuel use tax license and decals.

What are “qualified motor vehicles”?

“Qualified motor vehicles” are vehicles used, designed, or maintained for transporting persons or property and either:

- having two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds or 11,793 kilograms;
- having three or more axles regardless of weight; or,
- used in combination and the gross weight or the registered gross weight of the combined vehicles exceeds 26,000 pounds or 11,793 kilograms.

What are Illinois’ motor fuel use tax license and decal requirements?

All qualified motor vehicles traveling in or through Illinois must display **either**:

- an IFTA (International Fuel Tax Agreement) license and decals from any IFTA member jurisdiction, or
- an Illinois single-trip permit (no decals). Illinois single-trip permits are valid for only 96 hours.

A valid license or permit must be carried in the cab of each qualified motor vehicle. Valid decals must be displayed on the exterior portion of the vehicle’s cab - one decal on each side.

Are any qualified motor vehicles exempt in Illinois?

The only qualified motor vehicles exempt from registering for the Motor Fuel Use Tax in Illinois are:

- recreational vehicles,
- school buses (**must** have school bus license plates),
- state of Illinois or federal vehicles, and
- qualified motor vehicles operating solely within Illinois for which all motor fuel is purchased within Illinois.

When must qualified motor vehicles display decals?

Qualified motor vehicles are required to display motor fuel use tax decals within these guidelines:

- Current-year decals are valid from January 1 through December 31.
- Next-year decals may be displayed beginning December 1 of the current year.
- Current-year decals must be displayed by March 1 of the current year.

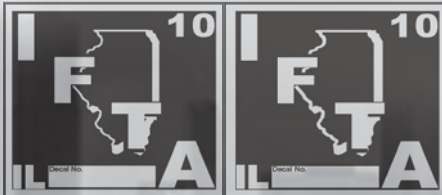
What does the Illinois IFTA motor fuel use tax license look like?

An example of the license issued to Illinois-based carriers appears to the right.



What do the Illinois IFTA motor fuel use tax decals look like?

Below are examples of the decals issued to Illinois-based qualified motor vehicles (carriers).



All valid U. S. or Canadian IFTA member license and decals are honored by Illinois. Example: IFTA license and decals issued by Wisconsin are acceptable in Illinois.

If a valid U. S. or Canadian IFTA member license and decals are not displayed, see the single-trip permit section on the following page.

What if a qualified motor vehicle is operating with a revoked license?

If a qualified motor vehicle is operating on Illinois roads with a revoked license, the motor vehicle will be placed out of service and not be allowed to operate until the IFTA license is reinstated.



Motor Fuel Use Tax License and Decals

Violations (requires a traffic citation)

Failure to display:

- Motor Fuel Use Tax license
625 ILCS 5/11-1419.02
- Motor Fuel Use Tax decals
625 ILCS 5/11-1419.03

and

- Operating with a revoked Motor Fuel Use Tax license
625 ILCS 5/11-1419.05

What does the Illinois single-trip permit look like?

Below is an example of the Illinois single-trip permit.

Any person driving a qualified motor vehicle who does not have a valid motor fuel use tax license and decals must have a valid Illinois single-trip permit for interstate motor fuel use tax in possession of the driver. **No exceptions.**

Violations (requires a traffic citation)

- Operating without a single-trip permit
625 ILCS 5/11-1419.01

What must I do if I write a traffic citation for operating without, or failing to display, motor fuel use tax credentials?

When you write a traffic citation, you must also complete Form MFUT-57, Motor Fuel Use Tax Violation Referral. (An example is printed below.) Attach a photocopy of the citation to the completed referral, and mail them to the address at the bottom of the referral. Please contact our Motor Fuel Use Tax Section weekdays between 8:00 a.m. and 4:30 p.m. at **217 785-1397** if you need a new supply of referral forms.

Questions?

For more information, visit our web site at tax.illinois.gov

If you have questions about a motor fuel use tax account, contact our Motor Fuel Use Tax Section weekdays between 8:00 a.m. and 4:30 p.m. at: **217 785-1397**

Or write us at: MOTOR FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19477
SPRINGFIELD IL 62794-9477

If you have questions about license, permit, and decal violations you may call our Bureau of Criminal Investigations weekdays between 8:30 a.m. and 5:00 p.m. at: **217 785-8200**

