

# Law Enforcement Guide Motor Fuel Use Tax License and Decals

## What is the International Fuel Tax Agreement ("IFTA")?

IFTA is a multijurisdictional agreement between the 48 contiguous States and the 10 Canadian Provinces bordering the United States. The purpose of this Agreement is to enable the participating jurisdictions to act cooperatively and provide mutual assistance in the administration and collection of motor fuel use taxes. Int'I Fuel Tax Agreement, Art. I, effective date Jan. 1, 2025 [hereinafter IFTA]. Illinois is a member jurisdiction to this Agreement. 35 ILCS 505/14a. Illinois administers IFTA through the Motor Fuel Tax Law, 35 ILCS 505/13a-13a.6, and its administrative rules, 86 III. Adm. Code 500.300 et seg.

## Who must obtain an IFTA license?

Any person (individual, corporation, partnership, association, trust, or other entity) based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to obtain a license under this Agreement, except as indicated in IFTA Articles of Agreement Sections R310 and R500. IFTA, Art. II, sec. R242 and Art. III, sec. R305.

### Which vehicles must have IFTA decals?

Qualified motor vehicles operating in two or more jurisdictions must have decals placed on the exterior portion of both sides of the cab. IFTA, Art. VI, sec. R625.

#### What are "gualified 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. IFTA, Art. II, sec. 245.

Under Illinois' Motor Fuel Tax Law, commercial motor vehicles are qualified motor vehicles and are defined in 35 ILCS 505/1.16.

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

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

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

A valid license or permit must be carried in the cab of each qualified/commercial motor vehicle. Valid decals must be displayed on the exterior portion of the vehicle's cab - one decal on each side. 86 III. Adm. Code 500.310, 320.

#### Which motor vehicles are exempt in Illinois?

The following qualified motor vehicles are exempt from registering for the motor fuel use tax in Illinois:

- recreational vehicles registered as recreational vehicles,
- school buses (must have school bus license plates),
- · state of Illinois or federal vehicles, and
- qualified/commercial motor vehicles operating solely within Illinois for which all motor fuel is purchased within Illinois. 35 ILCS 505/1.16; 86 III. Adm. Code 500.300(d); IFTA, Art. II, sec. R245 and R249.

#### When must gualified motor vehicles display decals?

Qualified/commercial 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 November 1 of the current year.
- · Current-year decals must be displayed by March 1 of the current year.

86 III. Adm. Code 500.310(f).

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

Below are examples of the decals issued to Illinois-based carriers for qualified/commercial motor vehicles.



All valid U.S. or Canadian IFTA member license and decals are honored by Illinois. 86 III. Adm. Code 500.310(f). 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?

When a qualified/commercial motor vehicle is found operating in Illinois under a revoked motor fuel use tax license, the motor vehicle shall be placed out of service and not be allowed to operate in Illinois until the license is reinstated. 35 ILCS 505/13a.6(a).

#### Violations

#### 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
- Operating with a revoked Motor Fuel Use Tax license 625 ILCS 5/11-1419.05 and
- Operating without a single-trip permit 625 ILCS 5/11-1419.01

#### What does the Illinois single-trip permit look like?

An example of the Illinois single-trip permit is provided.

Any person operating a qualified/commercial motor vehicle in Illinois in the course of interstate traffic, who does not have a valid IFTA license and decals, must have a valid Illinois single-trip permit for interstate motor fuel use tax in possession. 35 ILCS 505/13a.5.

Illinois	Department of Revenue	
HE STOP A	ILLINOIS	Official Use Only
		STP no.:
	Single Trip Interstate Motor Fuel Use Tax Permit	Date issued:
2611	Fee - \$40.00	Month Day Year
Please print or type		Instructions Enter company's or owner's FEIN.
1 Business name (if applic	able):	If no FEIN, enter owner's Social Security Number.
		Federal Employer Identification Number (FEIN)
2 Applicant's name:	First Middle Initial	
3 Principal business addre	ee'	Social Security Number
	Street address	
City	State ZIP	Telephone ( )
4 Vehicle license number:	State:	Effective
5 Point of entry in Illinois:		
ŝ	tate/Road	Date AM
		Time D PM
B	This permit is not transferable.	And for 96 hours thereafter then void.
	licant for use only in the vehicle identified above by license number. from the effective time shown, this permit is void.	
IDR-277 (R-04/10) IL-492-0333		

# 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 provided.

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 Bureau of Criminal Investigations weekdays between 8:30 a.m. and 5:00 p.m. at: **217 785-8200** 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 4:00 p.m. at: **217 785-1397** or by email at **REV.IFTA@illinois.gov**.

Or write us at: MOTOR FUEL USE TAX SECTION ILLINOIS DEPARTMENT OF REVENUE PO BOX 19467 SPRINGFIELD IL 62794-9467

Citation no.: Date of citation:	_//Time:: am _pm
Part 1: Identify the driver	
Nere	Social Security number: Required
Address	Daytime telephone number: ()
City State ZIP	
Part 2: Provide the company information	
	Federal Employer Identification no FEIN assigned to the company for which the driver is working - Required
Name	
Compaining of Webside comments deputing tellephone number	LR.P. Firm no.:
	U.S. Department of Transportation no.:
Mailing address	
City State ZP	
Part 3: Provide the lease information (if the	vehicle is leased.)
	is the vehicle leased for 29 days or less?ye
Leaseholder's name	
Valico address	n
•	Daytime telephone number: ()
City state ZP	Dayame talephone number: (
Part 4: Provide the Motor Fuel Use Tax cr	adaptial information
Part 4: Provide the motor rider out rax or	
License number	State Month Day Year
	State Expiration data: / /
Decal number	
Number of trucks in fleet:	How many are operating in Illinois?
Part 5: Check the violation - Attach a pho	tocopy of all citations/warnings issued.
000 H 00 CH4 4440 M 0	Number Teles and and
625 ILCS 5/11-1419.02 Failure to display a valid 625 ILCS 5/11-1419.03 Failure to display valid M	Motor Fuel Use Tax license Inter Fuel Use Tax decals
625 ILCS 5/11-1419.02 Failure to display a valid 625 ILCS 5/11-1419.03 Failure to display valid M 625 ILCS 5/11-1419.05 Operating with a revoked	Motor Fuel Use Tax license Inter Fuel Use Tax decals
625 ILCS 5/11-1419.02 Failure to display a valid 625 ILCS 5/11-1419.03 Failure to display valid M	Motor Fuel Use Tax license Inter Fuel Use Tax decals
625 ILCS 5/11-1419.02 Failure to display a valid 625 ILCS 5/11-1419.03 Failure to display valid M 625 ILCS 5/11-1419.05 Operating with a revoked	Motor Fuel Use Tax license Inter Fuel Use Tax decals
625 ILCS 5/11-1419.02 Failure to display a valid 625 ILCS 5/11-1419.03 Failure to display valid M 625 ILCS 5/11-1419.05 Operating with a revoked	Motor Fuel Use Tax license Inter Fuel Use Tax decals
625 ILCS 5/11-1410.02 Failure to display a valid 625 ILCS 5/11-1410.05 Failure to display valid M 625 ILCS 5/11-1410.05 Operating with a revoked Details: (Vjou need additional gaze, use the fack.)	Motor Fuel Use Tax license Inter Fuel Use Tax decals
625 ILCS 5/11-1419.02 Failure to display a valid 625 ILCS 5/11-1419.03 Failure to display valid M 625 ILCS 5/11-1419.05 Operating with a revoke	Motor Fuel Use Tax license Inter Fuel Use Tax decals
625 ILCS 5/11-1410.02 Failure to display a valid 625 ILCS 5/11-1410.05 Failure to display valid M 625 ILCS 5/11-1410.05 Operating with a revoked Details: (Vjou need additional gaze, use the fack.)	Modif Fuel Use Tat Scense Bob Fuel Use Tat Scense Metor Fuel Use Tat Scense
625 ILCS 5/11-1410.02 Failure to display a valid 625 ILCS 5/11-1410.05 Failure to display valid M 625 ILCS 5/11-1410.05 Operating with a revoked Details: (Vjou need additional gaze, use the fact.)	Motor Fuel Use Tax license Inter Fuel Use Tax decals
CS IL CS 911-14102. Faiture to display a valid CS IL CS 911-14102. Faiture to display a valid CS IL CS 911-14102. Faiture to displ	Modif Fuel Use Tat Scense Bob Fuel Use Tat Scense Metor Fuel Use Tat Scense
ESE LCS 511-14100 (Prilane Bidagia and LCS (SSE LCS 511-14100) (Prilane Bidagia and LCS 511-1410) (Prilane Bidagia and LCS 511-14100) (Prilane	Mode Final Oue Tax Scense Mode Final Oue Tax Scense Mode Final Oue Tax Scense Encoder
Elis LCS 811-14100 (Dr Palans Bidagia availe Elis LCS 811-14100 (Dr Palans Bidagia availe Elis LCS 811-14100 (Dreating uith a revise Elis 11-14100 (Dreating uith a revise Part 6: Provide officer information None Statement approx of batchet Throwed Watchet Throwed Watchet To Tart Iscense and their Information Co	Mole Fuel Oue Tax Source Mole Fuel Use Tax Leaner Encode Fuel Use Tax Leaner Encode Fuel Use Tax Leaner Encode Fuel Use Tax Leaner El Da Boas Department of Promesa wankings takens 1.02 a.n. and
ESE LCS 511-14100 (Prilane Bidagia and LCS (SSE LCS 511-14100) (Prilane Bidagia and LCS 511-1410) (Prilane Bidagia and LCS 511-14100) (Prilane	Made Full Our Tax Score Made Full Our Tax Score Service Full Our Tax Score Service Full Our Tax Score Service Full Our Tax Score Full Our Content Des Stock Department of Revenue and Day Score S 100 A. Do
Elis LCS 811-14100 (Dr Palans Bidagia availe Elis LCS 811-14100 (Dr Palans Bidagia availe Elis LCS 811-14100 (Dreating uith a revise Elis 11-14100 (Dreating uith a revise Part 6: Provide officer information None Statement approx of batchet Throwed Watchet Throwed Watchet To Tart Iscense and their Information Co	Mode Final Oue Tax Isome Mode Final Oue Tax Isome Mode Final Use Tax Isome Transform Use Tax Isome Tax Isom
Elis LCS 811-14100 (Dr Palans Bidagia availe Elis LCS 811-14100 (Dr Palans Bidagia availe Elis LCS 811-14100 (Dreating uith availe Elis LCS 811-14100 (Dreating uith availe Elis LCS 811-14100 (Dreating uith availe Details (Pravide officer Information Terrare Statement Pravide officer Information Terrare Statement Pravide Terrare availed detail Information CO	Made Full Our Tax Score Made Full Our Tax Score Service Full Our Tax Score Service Full Our Tax Score Service Full Our Tax Score Full Our Content Des Stock Department of Revenue and Day Score S 100 A. Do

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**.