



informational

Bulletin

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Potential Sales Tax Rate Changes for Retailers of Aviation Fuel

To: Retailers of aviation fuel

In order to comply with Federal Aviation Administration guidelines, effective December 1, 2017, retailers of aviation fuel (*i.e.*, jet fuel and aviation gasoline) were required to report and pay sales and use tax on aviation fuel on Form ST-70, Aviation Fuel Sales and Use Tax Return. Effective **December 1, 2019**, [Public Act \(P.A.\) 101-0010](#) makes additional changes identified by the Federal Aviation Administration, including sales tax rate changes in some jurisdictions.

Will the sales tax rate on aviation fuel for my local taxing jurisdiction change with the new requirements?

It might. The state sales tax rate of 6.25 percent will remain the same. However, the rate imposed by the local government where the aviation fuel is sold might change, depending on whether the local government has certified to the Illinois Department of Transportation (IDOT) that it uses aviation fuel tax revenue for an airport-related purpose.

How do I determine if the sales tax rate on aviation fuel my business sells will change?

When you file electronically using [MyTax Illinois](#), your rates will be populated for you. In order to verify if the locally imposed sales tax rate on aviation fuel will change, log in to your [MyTax Illinois](#) account and select the December 2019 filing period to view the applicable rate. It is important that you confirm whether your sales tax rate on aviation fuel will change so that, beginning on December 1, 2019, you collect tax at the correct rate from your customers.

For a complete listing of statewide sales and use tax rates, go to the Tax Rate Database on [MyTax Illinois](#). From there, select Businesses and then Tax Rate Finder. Enter your taxing jurisdiction name and the effective date of December 1, 2019.

What if I overcollect the sales tax on aviation fuel?

If you collected more tax than the amount due, you must either refund it to your customer or remit the excess tax collected on Step 5, Line 12 of Form ST-70, Aviation Fuel Sales and Use Tax Return.