



informational

Bulletin

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Summary of Sales Tax Rate Changes for Aviation Fuel, Effective July 1, 2023

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

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

Section 2-22 of the Retailers' Occupation Tax Act (35 ILCS 120/2-22) requires units of local government to certify to the Illinois Department of Transportation by April 1 each year whether they have an "airport-related purpose" that would allow any retailers' occupation tax and service occupation tax imposed by the unit of local government and administered by the Illinois Department of Revenue (IDOR) to include tax on aviation fuel. This informational bulletin lists the changes in local sales tax rates on aviation fuel that take effect in certain taxing jurisdictions on July 1, 2023, as a result of this certification requirement. You must adjust your cash register and any computer program so that beginning on July 1, 2023, 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](https://mytax.illinois.gov) at mytax.illinois.gov and select rates for July 2023.

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, 2023.

Sales Tax Rate Changes for Sales of Aviation Fuel			
Jurisdiction	Combined rate ending June 30, 2023	Rate Change	Combined rate beginning July 1, 2023
Lansing	7.75%	-0.50%	7.25%
Peru	7.25%	-1.00%	6.25%

**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 Forms ST-70 and ST-71.¹

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)