



## Illinois Department of Revenue

Legal Services Office  
101 W. Jefferson St. MC 5-500  
Springfield, IL 62702

### SECOND NOTICE OF PROPOSED RULEMAKING

- 1) Agency: Illinois Department of Revenue
- 2) Title and Ill. Adm. Code Citation of Proposed Rulemaking: Municipal Motor Fuel Tax, 86 Ill. Adm. Code 696
- 3) Date, Issue, and page number of the Illinois Register in which the First Notice was published: January 10, 2025, Issue 2, 49 Ill. Reg. 402
- 4) Text and Location of any Changes Made to the Proposed Rulemaking During the First Notice Period: None.
- 5) Final Regulatory Flexibility Analysis:
  - A. Summary of the issues raised by affected small businesses during the First Notice Period: No issues were raised by small businesses.
  - B. Description of actions taken on any alternatives to the proposed rule suggested by small businesses during the First Notice Period, including reasons for rejecting alternatives not utilized: None.
- 6) Analysis of the Economic and Budgetary Effects of the Proposed Rulemaking: See attached.
- 7) Response to Recommendations Made by the Administrative Code Division for Changes in the Rule to Make It Comply with the Codification Scheme: No changes were requested by the Administrative Code Division.
- 8) Evaluation of the comments received by the agency from interested persons during the first notice period (but not including any questions raised by the Joint Committee in a preliminary review) including:
  - A. Date of any public hearing held during the first notice period. Name of the person or group requesting a hearing: No public hearing requested.
  - B. The names and addresses of all individuals or groups making comments or requesting the opportunity to make comments: No comments were received.
  - C. A list of all specific criticisms and suggestions raised in the comments:

No comments were received.

D. The agency's evaluation of each of the specific criticisms and suggestions:  
No comments were received.

E. A statement that the agency has considered all comments received during the first notice period: No comments were received.

9) An analysis of the expected effects of the proposed rulemaking, including:

A. Impact on the public: No impact on the public.

B. Changes in the agency's programs or structure resulting from implementation of the rulemaking: The Department will limit the discount taken on Municipal Motor Fuel Tax returns to \$1,000 per month.

C. Impact of proposed rule on small businesses. Methods used by Agency to comply with 5 ILCS 100/5-30, including reasons for rejecting any methods not utilized: Municipal Motor Fuel Tax retailers who report less than \$57,171 in Municipal Motor Fuel Tax per month are not affected. For those who report more than \$57,171 in Municipal Motor Fuel Tax per month, the vendor's discount for filing the return is capped at \$1,000 per month for preparing and filing the return. The rulemaking implements the provisions of Public Act 103-592 related to retailers' discount and no additional skills are required to comply. The Department is implementing these provisions in accordance with the statute, and therefore, the methods described in 5 ILCS 100/5-30 are not legal or feasible in meeting the requirements of these provisions. The Department published the proposed rulemaking in the Illinois Register and on the Department's website.

10) A justification and rationale for the proposed rulemaking, including:

A. Any changes in statutory language requiring the proposed rulemaking: Public Act 103-592, Article 110, effective January 1, 2025.

B. Any changes in agency policy, procedures, or structure requiring the proposed rulemaking: None.

C. Relationship to any relevant federal rules, regulations, or funding requirements: None.

D. Court orders or rulings which are related to the rulemaking: None.

E. A complete explanation of any other reasons for the proposed rulemaking:

No other reasons exist.

- 11) Does this rulemaking include an incorporation by reference pursuant to Section 5-75 of the Illinois Administrative Procedure Act? No.

Agency Personnel Who Will Respond to Joint Committee Questions Regarding the Proposed Rulemaking:

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