

## **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

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 Operating with a revoked Motor Fuel Use Tax licnese 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 ned a new supply of referral forms.

Citation no.:	Date of citation:	/ am pm	
Part 1: Identify the dri	ver		
ame		Social Security number:	
ddress		Daytime telephone number: ()	
itv	State ZIP	_	
Part 2: Provide the co		n	
ame		Federal Employer Identification no.:  FEIN assigned to the company for which the driver is working - Required	
) -		I.R.P. Firm no.:	
ompany or vehicle owner daytime telep	hone number	U.S. Department of Transportation no.:	
lailing address		O.S. Department of transportation no	
ity	State ZIP		
Part 3: Provide the lea	ase information (#	the vehicle is leased.)	
easeholder's name		Is the vehicle leased for 29 days or less? ye	
ailing address		no	
-		Daytime telephone number: ( ) -	
ity	state ZIP		
'art 4: Provide the Me	otor Fuel Use lax	credential information	
icense number		State Month Day Year	
lecal number		State Expiration date:// Month_Day Year	
lumber of trucks in fleet:		How many are operating in Illinois?	
art 5: Check the viol	ation – Attach a p	photocopy of all citations/warnings issued.	
625 ILCS 5/11-1419 625 ILCS 5/11-1419	9.01 Operating without a v	valid Single Trip permit alid Motor Fuel Use Tax license	
625 ILCS 5/11-141	9.03 Failure to display vali	id Motor Fuel Use Tax decals oked Motor Fuel Use Tax license	
retails: (If you need additional space,	use the back.)		
Part 6: Provide office	r information		
lame		( ) ID number Telephone number	
ame		io number lelepnone number	
nforcement agency or department			
Mail this referral to		If you need Motor Fuel Use Tax license and decal information:	
		Call the Illinois Department of Revenue weekdays between	
GARY MAY, SPECIAL A MOTOR FUEL TAX DIVI		8:00 a.m and 4:30 p.m. at 217 785-1397.	

#### **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** 

