



AMENDMENT TO RETAIL SALE OF GASOLINE AND DIESEL FUEL TAX ORDINANCE
SECTIONS 74-470 THRU 74-509

January 16, 2024

Dear Taxpayer/Tax Collector,

The Retail Sale of Gasoline and Diesel Fuel Tax Ordinance imposes a tax on the sale of motor fuel, which is purchased from a retailer at a location inside Cook County. Gas and diesel distributors within Cook County are required to register with the Department and remit tax collected from its purchaser.

On December 14, 2023, the Cook County Board of Commissioners passed an amendment to the Retail Sale of Gasoline and Diesel Fuel Tax Ordinance, effective immediately. The ordinance is largely unchanged, however, we wanted to inform you of changes that may or may not affect your business practices. Please be aware of the following:

- The taxable motor fuels are now defined as all volatile and inflammable liquids produced, blended, or compounded for operating motor vehicles. Among other things, Motor Fuel includes gasoline, liquid alternative fuels, diesel fuel, biodiesel fuel, g diesel fuel, blended fuel, dyed diesel fuel, fuel alcohol, compressed natural gas, liquefied natural gas, and any derivatives of those that are not expressly exempted.
- Gas distributors may now allow for up to 1% losses due to evaporation or shrinkage during pipeline transportation. Retail dealers are not entitled to claim these losses.
- Gas distributors must file monthly returns with the Department, even in circumstances where no tax is due.
- Municipalities and townships with a primary administrative office located in Cook County are entitled to tax-free purchases of motor fuel. Municipalities and townships will no longer be penalized for rebate requests that have been filed late, but such requests must be made by June 30th in the year following the year for which the rebate is being requested.

For more information regarding this tax, please visit the department's gasoline and diesel fuel tax website at cookcountyil.gov/gasoline-and-diesel-fuel-tax. If you have any questions, please contact us by submitting a General Inquiry service request through the taxpayer online portal or sending an email to revenuecompliance@cookcountyil.gov.