**Section 500.280 Sales of Motor Fuel to Municipal Corporations Owning and Operating Local Transportation Systems**

A distributor of motor fuel or a supplier of special fuel may make tax-free sales of the special fuel to a municipal corporation owning and operating a local transportation system for public service in the State for use in operating vehicles used for public transportation as part of the local transportation system, provided that the distributor or supplier obtains an official Certificate of Exemption in lieu of the tax. The Certificate of Exemption shall accompany the distributor's or supplier's monthly Motor Fuel Tax return to the Department to support his or her claim to exemption from the tax. The Certificate of Exemption shall be in substantially the following form:

|  |  |
| --- | --- |
| "This is to certify that | (Name of Municipal Corporation) |
| of  |  | , | Illinois, a municipal corporation which owns  |
| and operates a local transportation system for public service in Illinois, purchased |
|  |  | gallons of motor fuel, Illinois Motor Fuel Tax exempt, from |
| (Name of Distributor Supplier) | whose address is |
|  | on Invoice No |  | dated |  | , |
| and said motor fuel is for use in operating vehicles used for public transportation as part of the local transportation system. |
|  |  |
|  | Name of Municipal Corporation |
|  |
|  | Name of Authorized Representative |
|  |
|  | Title of Authorized Representative |
|  |
| Dated: |  | , | 20 |  | " |

(Source: Amended at 36 Ill. Reg. 6677, effective April 12, 2012)