

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 151
VEHICLE USE TAX

Section
151.101 Nature of Vehicle Use Tax
151.105 Basis and Rate of the Tax
151.110 Title Application – Returns and Payment
151.115 Nontaxable Transactions

AUTHORITY: Implementing Section 3-1001 and authorized by Section 3-1005 of Article X of the Illinois Vehicle Code [625 ILCS 5/3-1001 and 625 ILCS 5/3-1005].

SOURCE: Adopted at 13 Ill. Reg. 14080, effective August 25, 1989; amended at 24 Ill. Reg. 12087, effective July 28, 2000; amended at 45 Ill. Reg. 11578, effective September 1, 2021; amended at 46 Ill. Reg. 18171, effective October 25, 2022; amended at 50 Ill. Reg. _____, effective _____.

Section 151.115 Nontaxable Transactions

The tax does not apply to receipts from sales:

- a) *If the use of the vehicle is otherwise taxed under the Use Tax Act;*
- b) *If the motor vehicle is bought and used by a governmental agency or a society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes;*
- c) *If the use of the motor vehicle is not subject to the Use Tax Act by reason of Section 3(A), (B), (C), (D), (E) or (F) of that Act dealing with the prevention of actual or likely multistate taxation;*
- d) *Of implements of husbandry;*
- e) *When a Junking Certificate is issued pursuant to Section 3-117.1(a) of the Illinois Vehicle Title & Registration Law [625 ILCS 5/3-117.1];*
- f) *When a vehicle is subject to the replacement vehicle tax imposed by Section 3-2001 of the Illinois Vehicle Title & Registration Law; ~~or~~*
- g) *When the transfer is a gift to a beneficiary in the administration of an estate and*

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the beneficiary is a surviving spouse [625 ILCS 5/3-1001]; ~~or-~~

h) *If the motor vehicle is purchased for the purpose of resale by a retailer registered under Section 2(a) of the Retailers' Occupation Tax Act. [625 ILCS 5/3-1001]*

(Source: Amended at 50 Ill. Reg. _____, effective _____)