

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 180
AUTOMOBILE RENTING OCCUPATION TAX

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34 AUTHORITY: Implementing the Automobile Renting Occupation and Use Tax Act [35 ILCS
35 155] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois.
36 (Department of Revenue Law) [20 ILCS 2505/2505-25].

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38 SOURCE: Adopted and codified at 7 Ill. Reg. 9397, effective July 25, 1983; amended at 13 Ill.
39 Reg. 9332, effective June 6, 1989; amended at 16 Ill. Reg. 4859, effective March 12, 1992;
40 amended at 24 Ill. Reg. 12063, effective July 28, 2000; amended at 25 Ill. Reg. 8323, effective
41 June 22, 2001; amended at 26 Ill. Reg. 4935, effective March 15, 2002; amended at 38 Ill. Reg.
42 12934, effective June 9, 2014; amended at 48 Ill. Reg. _____, effective _____.

SUBPART D: INCORPORATION BY REFERENCE

Section 180.145 Incorporation of Certain Retailers' Occupation Tax Regulations

The substance and provisions of the Illinois Retailers' Occupation Tax Regulations cited in this Part are incorporated herein by reference and are made a part hereof.

- a) For purposes of this incorporation, references in the incorporated Retailers' Occupation Tax Regulations to:
 - 1) persons engaged in the business of selling tangible personal property at retail mean persons engaged in the business of renting automobiles for periods of one year or less for valuable consideration;
 - 2) sellers and retailers mean automobile renters;
 - 3) users or purchasers mean rentees;
 - 4) sales or sales at retail mean automobile rentals under lease terms of one year or less; and
 - 5) the Retailers' Occupation Tax Act means the Automobile Renting Occupation Tax Act.

- b) On that basis, the following Sections and Subparts of 86 Ill. Adm. Code are incorporated herein:
 - 130.505(a)
 - 130.510
 - 130.515
 - 130.520
 - 130.525
 - 130.530 except that references to Retailers' Occupation Tax Return Form ST-1 shall mean Automobile Renting Occupation Tax Return Form ART-1 and except that references to Form ST-2 shall mean Form ART-2.
 - 130.535(a)

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Subpart F except Subsection 130.605(a)(4), except Subsection 130.605(e)(2) and except that references to "offers to sell" and "offers or counteroffers to purchase" shall all mean "offers to rent".

Subpart G except for Subsection 130.701(e) and except for Section 130.740.

Subpart H except for the reference to services in Subsection 130.810(a) and except for the reference to resale number in Subsection 130.810(c). In addition, the reference to exemptions from Retailers' Occupation Tax in Subsection 130.810(a) means exemptions from Automobile Renting Occupation Tax and references to "sale(s) for resale" and "resell" in Section 130.810 mean "automobile rental(s) for re-rental under lease terms of one year or less" and "re-rent".

Subpart I except for those provisions in Section 130.905(a) and (b) which refer to interest being due at less than 2% per month.

Subpart J

Subpart K

Subpart L

Subpart M

Subpart O

Subpart P except for Section 130.1605

Subpart Q

Subpart R

130.2005(~~ed~~)(2) and (~~fe~~) through (~~sf~~) except that reference to suppliers of nonprofit organizations shall mean persons who rent automobiles to nonprofit organizations under lease terms of one year or less.

(Source: Amended at 48 Ill. Reg. _____, effective _____)