**Section 125.105 Definitions**

"Act" means the Rental Purchase Agreement Occupation and Use Tax Act [35 ILCS 180].

*"Consumer" means an individual who leases personal property under a rental-purchase agreement.*

*"Department" means the Department of Revenue.*

*"Gross receipts" from the renting of tangible personal property or "rent" means the total rental price or leasing price. "Gross receipts" does not include receipts received by a merchant for delivery fees, reinstatement fees, processing fees, waiver fees or club program fees.*

*"Merchandise" means the personal property that is the subject of a rental-purchase agreement.*

*"Merchant" means a person who, in the ordinary course of business, regularly leases, offers to lease or arranges for the leasing of merchandise under a rental-purchase agreement, and includes a person who is assigned an interest in a rental-purchase agreement.*

*"Person" means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.*

*"Rental price" means the consideration for renting merchandise valued in money, whether received in money or otherwise, including cash credits, property and services, and shall be determined without any deduction on account of the cost of the property rented, the cost of materials used, labor or service cost, or any other expense whatsoever, but does not include charges that are added by a merchant on account of the merchant's tax liability under this Act or on account of the merchant's duty to collect, from the consumer, the tax that is imposed by Section* 15 *of* the *Act. The phrase "rental price" does not include compensation paid to a merchant by a consumer in consideration of the waiver by the merchant of any right of action or claim against the consumer for loss or damage to the merchandise rented and also does not include a separately stated charge for insurance or other separately stated charges that are not for the use of tangible personal property.*

*"Rental purchase agreement" means an agreement for the use of merchandise by a consumer for personal, family, or household purposes for an initial period of 4 months or less that is automatically renewable with each payment after the initial period and that permits the consumer to become the owner of the merchandise.*

*"Renting" means any transfer of the possession or right to possession of merchandise to a user for a valuable consideration under a rental-purchase agreement.* [35 ILCS 180/5]

"RPOT" means the Rental Purchase Agreement Occupation Tax [35 ILCS 180/10].

"RPUT" means Rental Purchase Agreement Use Tax [35 ILCS 180/15].