**Section 190.150 How the Tax is Paid**

a) If a rentee rents an automobile from an automobile rentor authorized to collect Illinois Automobile Renting Use Tax, the rentee shall pay the tax to that rentor.

b) If a rentee rents an automobile from an automobile rentor but does not pay the Automobile Renting Use Tax to that rentor, the rentee must pay the tax directly to the Department. This would be the case, for example, where the rental was made from an out-of-State rentor not registered to collect Illinois Automobile Renting Use Tax. When the rentee reports the tax directly to the Department, the tax for any rental payment is due no later than the last day of the month following the month in which the rentee makes that rental payment to the rentor and the remittance shall be accompanied by a return form which the Department shall provide on request.

c) A rentee who is liable to pay the Automobile Renting Use Tax directly to the Department only occasionally and not on a frequently recurring basis (and who is not required to file returns as an automobile rentor) need not register with the Department. Such rentees may pay the tax and file Automobile Renting Use Tax returns only as and when they incur their occasional liability.

d) However, if a rentee has a frequently recurring direct Automobile Renting Use Tax liability, that rentee must register with the Department and file regular monthly tax returns on which the tax is reported.

e) If a rentee who must remit the Automobile Renting Use Tax directly to the Department is also registered with the Department as an automobile rentor, that rentee shall report the Automobile Renting Use Tax information in the space provided for that purpose on the Automobile Renting Occupation Tax return.