**Section 195.105 Definitions**

"Act" means the Parking Excise Tax Act [35 ILCS 525].

*"Booking intermediary" means any person or entity that facilitates the processing and fulfillment of reservation transactions between an operator and a person or entity desiring parking in a parking lot or garage of that operator.*

*"Department" means the Department of Revenue.*

*"Motor vehicle" means a motor vehicle as defined in Section 1-146 of the Illinois Vehicle Code* [625 ILCS 5]*.* "Motor vehicle" does not include aircraft and watercraft.

*"Operator" means any person who engages in the business of operating a parking area or garage, or who, directly or through an agreement or arrangement with another party, collects the consideration for parking or storage of motor vehicles, recreational vehicles, or other self-propelled vehicles, at that parking place. "Operator" does not include a bank, credit card company, payment processor, booking intermediary, (except to the extent a booking intermediary is required to be registered under Section 10-30 or as otherwise provided in* the *Act), or person whose involvement is limited to performing functions that are similar to those performed by a bank, credit card company, payment processor, or booking intermediary.*

*"Parking area or garage" means any real estate, building, structure, premises, enclosure or other place, whether enclosed or not, except a public way, within the State, where motor vehicles, recreational vehicles, or other self-propelled vehicles, are stored, housed or parked for hire, charge, fee or other valuable consideration in a condition ready for use, or where rent or compensation is paid to the owner, manager, operator or lessee of the premises for the housing, storing, sheltering, keeping or maintaining motor vehicles, recreational vehicles, or other self-propelled vehicles. "Parking area or garage" includes any parking area or garage, whether the vehicle is parked by the owner of the vehicle or by the operator or an attendant.* "Parking area or garage" includes a self-storage unit capable of storing a motor vehicle, recreational vehicle or self-propelled vehicle when the lessor knows at the time the lease is agreed upon or executed that the storage space or unit will be used for parking a motor vehicle, recreational vehicle or self-propelled vehicle.

*"Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court.*

"Public way" means any passageway (e.g., alley, road, highway, boulevard, turnpike) or part thereof (e.g., a bridge) open as a right-of-way to the public and designed for travel.

*"Purchase price" means the consideration paid for the purchase of a parking space in a parking area or garage, valued in money, whether received in money or otherwise, including cash, gift cards, credits, and property, and shall be determined without any deduction on account of the cost of materials used, labor or service costs, or any other expense whatsoever. "Purchase price" includes any and all charges that the recipient pays related to or incidental to obtaining the use or privilege of using a parking space in a parking area or garage, including but not limited to any and all related markups, service fees, convenience fees, facilitation fees, cancellation fees, overtime fees, or other such charges, regardless of terminology. If credit is extended, then the amount* of the credit *shall be included only as and when payments are made. However, "purchase price" shall not include consideration paid for:*

*optional, separately stated charges not for the use or privilege of using a parking space in the parking area or garage.* For example, separately stated charges for washing and waxing a motor vehicle, oil changes, installation of accessories, and repairs are not included in the purchase price;

*any charge for a dishonored check;*

*any finance or credit charge, penalty or charge for delayed payment, or discount for prompt payment;*

*any purchase by a purchaser if the operator is prohibited by Federal or State Constitution, treaty, convention, statute or court decision from collecting the tax from the purchaser.* Purchase price does not include consideration paid by the federal government, the State, or a foreign mission that possesses an active tax exemption number;

*the isolated or occasional sale of parking spaces subject to tax under this Act by a person who does not hold* themself *out as being engaged (or who does not habitually engage) in selling of parking spaces;*

*any amounts added to a purchaser's bill because of charges made pursuant to the tax imposed by the Act;* and

any amounts added to a purchaser's bill because of charges made pursuant to a tax imposed on the purchaser by a county or municipal ordinance for the privilege of using a parking space in a parking area or garage.

"Purchaser" means any person who acquires a parking space in a parking area or garage for use for valuable consideration.

"Recreational vehicle" means a recreational vehicle as defined in Section 1-169 of the Illinois Vehicle Code [625 ILCS 5]. "Recreational vehicle" does not include aircraft and watercraft.

"Self-propelled vehicle" means a vehicle propelled by its own engine or motor. "Self-propelled vehicle" includes, but is not limited to, all-terrain vehicles, autocycles, low-speed electric vehicles, low-speed gas vehicles, mopeds, motor driven cycles and motorcycles. "Self-propelled vehicle" does not include aircraft and watercraft.

*"Use" means the exercise by any person of any right or power over, or the enjoyment of, a parking space in a parking area or garage subject to tax under* the *Act.* [35 ILCS 525/10-5]

(Source: Amended at 48 Ill. Reg. 12523, effective August 5, 2024)