

**Illinois Department of Revenue
Regulations**

Title 86 Part 151 Section 151.101 Nature of Vehicle Use Tax
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TITLE 86: REVENUE

**PART 151
VEHICLE USE TAX**

Section 151.101 Nature of Vehicle Use Tax

- a) The Vehicle Use Tax is a privilege tax imposed on the privilege of using, in this State, motor vehicles of the First and Second Divisions, motorcycles, motor driven cycles, and motorized pedalcycles.

- b) The tax applies to motor vehicles *acquired by gift, transfer, or purchase, and having a year model designation preceding the year of application for title by 10 or fewer years on and after October 1, 1985, and prior to January 1, 1988. On and after January 1, 1988, the tax shall apply to all motor vehicles without regard to model year.* Section 3-1001 of the Illinois Vehicle Title & Registration Law [625 ILCS 5/3-1001].

(Source: Amended at 24 Ill. Reg. 12087, effective July 28, 2000)