

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 151 Section 105</b>	<b>Basis and Rate of the Tax</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 151  
VEHICLE USE TAX**

**Section 151.105 Basis and Rate of the Tax**

- a) *Prior to January 1, 1988, the rate of tax shall be 5% of the selling price for each purchase of a motor vehicle.*
  
- b) *Except as hereinafter provided, beginning January 1, 1988, the rate of tax shall be as follows for transactions in which the selling price of the motor vehicle is less than \$15,000:*

NUMBER OF YEARS TRANSPIRED AFTER MODEL YEAR OF MOTOR VEHICLE	APPLICABLE TAX
1 OR LESS	\$390
2	290
3	215
4	165
5	115
6	90
7	80
8	65
9	50
10	40
OVER 10	25

- c) *Except as hereinafter provided, beginning January 1, 1988, the rate of tax shall be as follows for transactions in which the selling price of the motor vehicle is \$15,000 or more:*

SELLING PRICE	APPLICABLE TAX
\$15,000 – \$19,999	\$ 750
\$20,000 – \$24,999	\$1,000
\$25,000 – \$29,999	\$1,250
\$30,000 and over	\$1,500

- d) Effective January 1, 1988, the tax rate shall be \$15 for each motor vehicle acquired in the following transactions:
- 1) *When the transfer is a gift to a beneficiary in the administration of an estate;*
  - 2) *When a motor vehicle which has once been subjected to the Illinois retailers' occupation tax or use tax is transferred in connection with the organization, reorganization, dissolution or partial liquidation of an incorporated or unincorporated business wherein the beneficial ownership is not changed;*
  - 3) *When the transferee or purchaser is the spouse, mother, father, brother, sister or child of the transferor. Section 3-1001 of the Illinois Vehicle Title & Registration Law. When the transfer is from one spouse to the other spouse in a dissolution of marriage proceeding the transfer is considered a transfer between spouses for purposes of this subsection. The transfer must be made no later than 90 days after the date of a final, non-appealable order of dissolution of marriage.*
- e) A claim that a transaction is taxable under subsection (d)(3) of this Section must be supported by a certification of family relationship. The certificate must be executed by the transferee and submitted at the time of filing the return. The certification must include the transferor's name and address, the transferee's name and address and a statement that describes the family relationship between them. In the case of a dissolution of marriage, the transferee spouse shall also certify that the order of dissolution of marriage is final and shall provide a copy of the order of dissolution of marriage.
- f) *For a transaction in which a motorcycle, motor driven cycle or motorized pedalcycle is acquired the tax rate shall be \$25. Section 3-1001 of the Illinois Vehicle Title & Registration Law.*
- g) For a transaction in which an all terrain vehicle is acquired, the tax rate shall be \$25.
- h) For purposes of this Section, "selling price" means the consideration received for a motor vehicle subject to the tax imposed by this Section valued in money, whether received in money or otherwise, including cash, credits, service or property. In the case of gifts or transfers without reasonable consideration, "selling price" shall be deemed to be the fair market value as determined by the Department or the Department's vendor. In determining the fair market value, the Department or its vendor

shall consider the year, make, model and Vehicle Identification Number.

(Source: Amended at 45 Ill. Reg. 11578, effective September 1, 2021)