

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 151 Section 151.115 Nontaxable Transactions**

**TITLE 86: REVENUE**

**PART 151  
VEHICLE USE TAX**

**Section 151.115 Nontaxable Transactions**

The tax does not apply to receipts from sales:

- a) IF THE USE OF THE VEHICLE IS OTHERWISE TAXED UNDER THE USE TAX ACT;
- b) IF THE MOTOR VEHICLE IS BOUGHT AND USED BY A GOVERNMENTAL AGENCY OR A SOCIETY, ASSOCIATION, FOUNDATION OR INSTITUTION ORGANIZED AND OPERATED EXCLUSIVELY FOR CHARITABLE, RELIGIOUS OR EDUCATIONAL PURPOSES;
- c) IF THE USE OF THE MOTOR VEHICLE IS NOT SUBJECT TO THE USE TAX ACT BY REASON OF SECTION 3(A), (B), (C), (D), (E) OR (F) OF THAT ACT DEALING WITH THE PREVENTION OF ACTUAL OR LIKELY MULTISTATE TAXATION;
- d) OF IMPLEMENTS OF HUSBANDRY;
- e) WHEN A JUNKING CERTIFICATE IS ISSUED PURSUANT TO SECTION 3-117.1(a) of the Illinois Vehicle Title & Registration Law (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 3-117.1);
- f) WHEN A VEHICLE IS SUBJECT TO THE REPLACEMENT VEHICLE TAX IMPOSED BY SECTION 3-2001 OF the Illinois Vehicle Title & Registration Law.