

**Illinois Department of Revenue
Regulations**

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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 151
VEHICLE USE TAX**

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151.110	Title Application – Returns and Payment
151.115	Nontaxable Transactions

AUTHORITY: Implementing and authorized by Section 3-1005 of the Illinois Vehicle Title & Registration Law [625 ILCS 5/3-1005].

SOURCE: Adopted at 13 Ill. Reg. 14080, effective August 25, 1989; amended at 24 Ill. Reg. 12087, effective July 28, 2000; amended at 45 Ill. Reg. 11578, effective September 1, 2021.