

**Illinois Department of Revenue
Regulations**

Title 86 Part 153 Section 153 Table of Contents
--

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

**PART 153
WATERCRAFT USE TAX**

Section

153.101	Definitions
153.105	Nature of the Watercraft Use Tax
153.110	Basis and Rate of the Tax
153.115	Nontaxable Transactions
153.120	Returns and Payment

AUTHORITY: Implementing the Watercraft Use Tax Law [35 ILCS 158]

SOURCE: Emergency rule adopted at 29 Ill. Reg. 715, effective December 16, 2004; emergency expired May 14, 2005; adopted at 29 Ill. Reg. _____, effective _____.