

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 180 Section 180.105 Responsibility Of Trustees, Receivers,  
Executors Or Administrators**

**TITLE 86: REVENUE**

**PART 180  
AUTOMOBILE RENTING OCCUPATION TAX**

**Section 180.105 Responsibility Of Trustees, Receivers, Executors Or Administrators**

Where trustees, receivers, executors or administrators (whether appointed by a Federal or a State court) by virtue of their appointment, continue to operate, manage or control a business and engage in the business of renting automobiles under lease terms of one year or less, they are liable for the Automobile Renting Occupation Tax.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)