

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 180 Section 180.110 Occasional Rental Transactions**

**TITLE 86: REVENUE**

**PART 180  
AUTOMOBILE RENTING OCCUPATION TAX**

**Section 180.110 Occasional Rental Transactions**

Since the Act does not impose a tax upon persons who are not engaged in the business of renting automobiles, persons who enter into isolated or occasional rental transactions do not incur Automobile Renting Occupation Tax liability.

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