

**Illinois Department of Revenue
Regulations**

Title 86 Part 180 Section 180.115 Habitual Rental Transactions

TITLE 86: REVENUE

**PART 180
AUTOMOBILE RENTING OCCUPATION TAX**

Section 180.115 Habitual Rental Transactions

Any person who habitually engages in renting automobiles under lease terms of one year or less, or who in any manner or at any time, advertises, solicits, offers for rent or holds himself out to the public to be a rentor of automobiles under lease terms of one year or less is engaged in the business that is taxed by the Act, provided that such person is engaged in such business in this State.

(Source: Amended at ___ Ill. Reg. ____, effective _____)