

**Illinois Department of Revenue
Regulations**

Title 86 Part 195 Section 100 NATURE OF THE TAX

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

**PART 195
PARKING EXCISE TAX**

Section 195.100 Nature of the Tax

- a) *Beginning January 1, 2020, the Parking Excise Tax Act ("Act") [35 ILCS 525] imposes a tax on the privilege of using in this State a parking space in a parking area or garage for the use of parking one or more motor vehicles, recreational vehicles, or other self-propelled vehicles. (Section 10-10(a) of the Act) Consideration received by an operator from a purchaser before January 1, 2020 for the privilege of using a parking space in a parking area or garage is not subject to tax. Consideration received by an operator from a purchaser on and after January 1, 2020 for the privilege of using a parking space in a parking area or garage on and after January 1, 2020, is subject to tax, regardless of the date the parking arrangement or lease was executed.*

- b) The tax is imposed upon the person purchasing and using a parking space in a parking area or garage. *The tax is collected from the purchaser by the operator of the parking area or garage. (Section 10-10(b) of the Act)*

(SOURCE: Adopted at 44 Ill. Reg.9222, effective May 13, 2020.)