
+ CERTAIN RECREATIONAL VEHICLES NOW EXEMPT FROM SALES
TAX AND SUBJECT TO AUTOMOBILE RENTING TAX (ART)

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|TO: |RETAILERS OF NEW Registered automobile the RR-556 on which the
+---+AND USED VEHICLES renting businesses no exemption is claimed.

REGISTERED
AUTOMOBILE RENTING
BUSINESSES

longer must pay sales tax on these vehicles if they are purchased to rent or lease for periods of one year or less. Instead, they will collect tax from customers on rental receipts and report the tax collected on an Art-1, Automobile Renting Occupation and Use Tax Return.

Questions?

If you have any questions or need additional information, you may call or write us at the address and phone numbers listed at the bottom of this page.

Effective September 1, 1988, certain recreational vehicles are exempt from sales tax if they are sold to registered automobile renting businesses. The exemption applies to vehicles that are self-contained and designed or permanently converted to provide living quarters for recreational camping or travel use, with direct walk-through access to the living quarters from the driver's seat.

How a Retailer Reports an Exempt Sale

You report this exempt sale as you report any other sale which is exempt as a rental vehicle. Use line H on your RR-556 Transaction Reporting Return to report the exemption. You must obtain an ART-7, Automobile Renting Certificate, from the purchaser and attach it to

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FOR
INFORMATION

CALL: 1 800 732-8866 or
1 217 782-3336
WRITE: Illinois Department of Revenue,
101 W. Jefferson St., P.O. Box 19044
Springfield, IL 62794-9044
