



informational

Bulletin

David Harris, Director

Private Party Vehicle Use Tax Rate Changes, Effective January 1, 2022

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

To: All persons or businesses titling a motor vehicle in Illinois that was purchased or acquired from a private party

Effective for applications for title made on or after January 1, 2022, Public Act (P.A.) 102-0353 changed the amount of Vehicle Use Tax due on motor vehicles purchased or acquired from a private party. This tax is reported on Step 6, Line 1 of Form RUT-50, Private Party Vehicle Use Tax Transaction, and is determined using one of two tax tables. The purchase price (or fair market value) of a vehicle determines which tax table to use. When there is no stated purchase price, such as in the case of a gift or even trade, the fair market value should be used. The fair market value may be obtained from a licensed dealer. A trade-in deduction is not allowed on this tax.

For information
Visit our website at:
tax.illinois.gov

Call us at:
1 800 732-8866 or
217 782-3336

Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304

What are the new rates?

The RUT-5, Private Party Vehicle Use Tax Chart, available on our website at tax.illinois.gov, is the official document used by the Department to display the current rates.

Table A

Effective for applications for title made on or after January 1, 2022, use the table below when the purchase price (or fair market value) of a vehicle is less than \$15,000. The tax due is based on the vehicle age, which is determined by subtracting the model year of the vehicle from the year of application for title.

Model year	Vehicle age (years)	Tax due
2021 or newer	1 or newer	\$465
2020	2	\$365
2019	3	\$290
2018	4	\$240
2017	5	\$190
2016	6	\$165
2015	7	\$155
2014	8	\$140
2013	9	\$125
2012	10	\$115
2011	11 or older	\$100

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Table B

Effective for applications for title made on or after January 1, 2022, use the table below when the purchase price (or fair market value) of a vehicle is **\$15,000 or more**. The tax due is determined by the purchase price (or fair market value) of the vehicle.

Purchase price (or fair market value)	Tax due
\$15,000 to \$19,999.99	\$850
\$20,000 to \$24,999.99	\$1,100
\$25,000 to \$29,999.99	\$1,350
\$30,000 to \$49,999.99	\$1,600
\$50,000 to \$99,999.99	\$2,600
\$100,000 to \$999,999.99	\$5,100
\$1,000,000 or more	\$10,100

Does P.A. 102-0353 change the exemptions, exceptions, or the motorcycle or ATV rates?

No. It does not change the exemptions, exceptions, or the motorcycle or ATV tax rates. Please see the RUT-5 for the required amount of tax due for these transactions.