



RUT-6 Form RUT-50 Reference Guide

This publication lists the most current rates for the municipal and county private party vehicle use taxes administered by the Illinois Department of Revenue. Rate changes generally occur on January 1 or July 1. On Form RUT-50, Private Party Vehicle Use Tax Transaction, **municipal** tax must be entered on Step 6, Line 2, and **county** tax must be entered on Step 6, Line 3.

Applicable tax locations are based on the address indicated on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the additional tax for both locations.

Tax due based on vehicle age

Other than exceptions and motorcycles or ATVs, the local government private party vehicle use tax due is based on the age of the vehicle.

Municipality listing

City of Chicago

Age of Vehicle	Tax due
3 years or newer.	\$80
4 to 8 years.	\$65
9 to 14 years.	\$50
15 years or older	\$0

County listing

Cook County

Age of Vehicle	Tax due
3 years or newer.	\$225
4 to 8 years.	\$175
9 years or older	\$90

Tax due for certain exceptions

The following chart provides the local government private party vehicle use tax due if the vehicle qualifies for the exceptions listed on Form RUT-50, Step 4, Lines 2a, 2b, or 2c.

Municipality listing

City of Chicago

Age of Vehicle	Tax due
14 years or newer.	\$15
15 years or older	\$0*

* Exception items that are 15 years old or more at the time of purchase are allowed a full exemption from the Chicago private party vehicle use tax.

County listing

Cook County

Tax due
\$25

Tax due for motorcycles or ATVs

The following chart provides the local government private party vehicle use tax due for the purchase of a motorcycle or all terrain vehicle (ATV) (includes motorcycle, motor-driven cycle, three or four-wheel ATVs, and motorized pedalcycle).

Municipality listing

City of Chicago

Tax due
\$15*

* Unlike the full exemption for allowed exception items that are 15 years old or more, the Chicago private party vehicle use tax for motorcycles is \$15, regardless of the age of the vehicle at the time of purchase.

County listing

Cook County

Tax due
\$90