

**Illinois Department of Revenue
Regulations**

**Title 86 Part 150 Section 150.125 Relation of Use Tax to Retailers'
Occupation Tax**

TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.125 Relation of Use Tax to Retailers' Occupation Tax

The Use Tax Act complements the Retailers' Occupation Tax Act. That is why the Use Tax is restricted to cases in which the property is purchased at retail from a retailer.

(Source: Amended and effective September 9, 1969)