

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 340 Section 340.101 Nature and Rate of the Tax**

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

**PART 340  
REGIONAL TRANSPORTATION AUTHORITY USE TAX**

**Section 340.101 Nature and Rate of the Tax**

If a Regional Transportation Authority Retailers' Occupation Tax is imposed, *the Board of Directors of the Regional Transportation Authority may impose a tax upon the privilege of using, in the metropolitan region, any item of tangible personal property which is purchased outside the metropolitan region at retail from a retailer, and which is titled or registered with an agency of this State's government, at a rate of 1% of the selling price of such tangible personal property within the county of Cook, and 0.75% of the selling price of such tangible personal property within the counties of DuPage, Kane, Lake, McHenry and Will, as "selling price" is defined in the "Use Tax Act" [35 ILCS 105/2]. Such tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan region. Such tax shall be collected by the Department of Revenue for the Regional Transportation Authority. Such tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue before the title or Certificate of Registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration. [70 ILCS 3615/4.03]*

(Source: Amended at 34 Ill. Reg. \_\_\_\_\_, effective July 26, 2010)