

# RUT-6

## Form RUT-50 Reference Guide

### Local Government Private Party Vehicle Use Tax Charts

- Tax due based on vehicle age
- Tax due for certain exceptions
- Tax due for motorcycles and ATVs

**Note:** This publication lists the most current rates for the municipal and county private party vehicle use taxes that the Illinois Department of Revenue administers. County and municipal tax rate changes generally occur on January 1 or July 1. Local governments may impose additional taxes that are not administered by the state. For information regarding a locally imposed and administered tax, you must directly contact the local government.

# Tax due based on vehicle age

Other than certain exceptions and motorcycles and ATVs, the local government private party vehicle use tax due is based on the age of the vehicle. This is the standard method for determining tax and applies to most vehicles. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, Step 6, Line 3. If your purchase qualifies as an exception or as a motorcycle or ATV, see Pages 2 and 3 of this guide for the applicable tax due. 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.

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## Municipality listing

|                        | <b>Age of Vehicle</b>       | <b>Tax due</b> |
|------------------------|-----------------------------|----------------|
| <u>City of Chicago</u> | 3 years or newer . . . . .  | \$80           |
|                        | 4 to 8 years . . . . .      | \$65           |
|                        | 9 to 14 years . . . . .     | \$50           |
|                        | 15 years or older . . . . . | \$0            |

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## County listing

|                    | <b>Age of Vehicle</b>      | <b>Tax due</b> |
|--------------------|----------------------------|----------------|
| <u>Cook County</u> | 3 years or newer . . . . . | \$225          |
|                    | 4 to 8 years . . . . .     | \$175          |
|                    | 9 years or older . . . . . | \$90           |

**Note:** There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.

# Tax due for certain exceptions

The following chart provides the local government private party vehicle use tax due if the vehicle you purchased qualifies for one of the following exceptions:

- Estate gift for beneficiary (not a surviving spouse);
- Business reorganization; or
- Transferred or purchased from spouse, parent, brother, sister, or child.

If you marked any of these exceptions listed on Form RUT-50, Step 4, Lines 2a, 2b, or 2c, the municipal and county tax amounts for your transaction are listed below. In this case, you are not subject to the tax amounts listed in the vehicle age charts on Page 1 or to the tax based on the item being a motorcycle or ATV on Page 3. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, 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.

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## Municipality listing

|                        | <b>Age of Vehicle</b>       | <b>Tax due</b> |
|------------------------|-----------------------------|----------------|
| <u>City of Chicago</u> | 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.

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## County listing

|                              | <b>Tax due</b> |
|------------------------------|----------------|
| <u>Cook County</u> . . . . . | \$25           |

**Note:** There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.

# Tax due for motorcycles and ATVs

The following chart provides the local government private party vehicle use tax due if the item you purchased was a motorcycle or all-terrain vehicle (ATV) (includes motorcycle, motor-driven cycle, three or four-wheel ATVs, and motorized pedalcycle). If you indicated on Form RUT-50, Step 4, Line 3, that the item is a motorcycle or ATV, the municipal and county taxes due are listed below. You are not subject to the tax amounts listed in the vehicle age and certain exceptions charts on Pages 1 and 2. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, 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.

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## Municipality listing

|                              | Tax due |
|------------------------------|---------|
| <u>City of Chicago</u> ..... | \$15*   |

\* Unlike the full exemption allowed for 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.

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## County listing

|                          | Tax due |
|--------------------------|---------|
| <u>Cook County</u> ..... | \$90    |

**Note:** There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.