

ILLINOIS REGISTER

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DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Automobile Renting Occupation Tax
- 2) Code Citation: 86 Ill. Adm. Code 180
- 3) Section Number: 180.145                      Proposed Action:  
Amendment
- 4) Statutory Authority:  
Implementing the Automobile Renting Occupation and Use Tax Act [35 ILCS 155] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].
- 5) A Complete Description of the Subjects and Issues Involved: Section 180.145 is being amended to provide updated cross-references with the addition of the new subsection (c) in 130.2005.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Kimberly Rossini  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794

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(217) 782-2844  
[REV.GCO@illinois.gov](mailto:REV.GCO@illinois.gov)

- 13) Initial Regulatory Flexibility Analysis:
- A) Types of small businesses, small municipalities and not for profit corporations affected: None
  - B) Reporting, bookkeeping or other procedures required for compliance:  
None
  - C) Types of professional skills necessary for compliance: None
- 14) Small Business Impact Analysis: None
- 15) Regulatory Agenda on which this rulemaking was summarized: January 2024

The full text of the Proposed Amendment begins on the next page:

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**Section 180.145 Incorporation of Certain Retailers' Occupation Tax Regulations**

The substance and provisions of the Illinois Retailers' Occupation Tax Regulations cited in this Part are incorporated herein by reference and are made a part hereof.

- a) For purposes of this incorporation, references in the incorporated Retailers' Occupation Tax Regulations to:
  - 1) persons engaged in the business of selling tangible personal property at retail mean persons engaged in the business of renting automobiles for periods of one year or less for valuable consideration;
  - 2) sellers and retailers mean automobile renters;
  - 3) users or purchasers mean rentees;
  - 4) sales or sales at retail mean automobile rentals under lease terms of one year or less; and
  - 5) the Retailers' Occupation Tax Act means the Automobile Renting Occupation Tax Act.
  
- b) On that basis, the following Sections and Subparts of 86 Ill. Adm. Code are incorporated herein:
  - 130.505(a)
  - 130.510
  - 130.515
  - 130.520
  - 130.525
  - 130.530 except that references to Retailers' Occupation Tax Return Form ST-1 shall mean Automobile Renting Occupation Tax

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Return Form ART-1 and except that references to Form ST-2 shall mean Form ART-2.

130.535(a)

130.545

Subpart F except Subsection 130.605(a)(4), except Subsection 130.605(e)(2) and except that references to "offers to sell" and "offers or counteroffers to purchase" shall all mean "offers to rent".

Subpart G except for Subsection 130.701(e) and except for Section 130.740.

Subpart H except for the reference to services in Subsection 130.810(a) and except for the reference to resale number in Subsection 130.810(c). In addition, the reference to exemptions from Retailers' Occupation Tax in Subsection 130.810(a) means exemptions from Automobile Renting Occupation Tax and references to "sale(s) for resale" and "resell" in Section 130.810 mean "automobile rental(s) for re-rental under lease terms of one year or less" and "re-rent".

Subpart I except for those provisions in Section 130.905(a) and (b) which refer to interest being due at less than 2% per month.

Subpart J

Subpart K

Subpart L

Subpart M

Subpart O

Subpart P except for Section 130.1605

Subpart Q

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Subpart R

130.2005(~~ed~~)(2) and (~~fe~~) through (~~sf~~) except that reference to suppliers of nonprofit organizations shall mean persons who rent automobiles to nonprofit organizations under lease terms of one year or less.

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)