



Illinois Department of Revenue

Informational Bulletin

FY 2027-02, October 2026

David Harris, Director

Municipal Automobile Renting Occupation and Use Tax Rate Change, Effective November 1, 2026

To: All persons who, in the ordinary course of business, rent or lease qualifying motor vehicles in Bourbonnais

Effective November 1, 2026, Bourbonnais will impose a 1 percent (.01) local Automobile Renting Occupation and Use Tax.

The combined rate for Bourbonnais will be the State Automobile Renting Occupation and Use Tax rate of 5.00 percent (.05) plus the local Automobile Renting Occupation and Use Tax rate of 1.00 percent (.01) for a total rate of 6.00 percent (.06).

What action should I take if I rent or lease qualifying motor vehicles in Bourbonnais?

You must register with the Illinois Department of Revenue (IDOR) for an ART-1, Automobile Rental Tax Account and register all rental locations.

You must also adjust your cash register and any computer program so that beginning on November 1, 2026, you will collect and pay the correct tax rate. You need to contact your software vendor if you use software to create your forms.

To verify your tax rates (*i.e.*, State and local automobile renting taxes) go to the **MyTax Illinois Tax Rate Finder** at mytax.illinois.gov and select rates for November 2026.

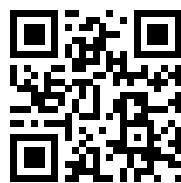
What form must I use to report Automobile Renting Occupation and Use Tax?

You must file Form ART-1, Automobile Renting Occupation and Use Tax Return, for each reporting period and pay the tax collected from your rentals or leases. If you make rental transactions from more than one location, you also must complete and file Form ART-2, Multiple Site Form, to report specific tax information for each site.

When you file electronically using MyTax Illinois, the combined occupation and use tax rates will be populated for you according to your registered locations.

Questions?

- See **PUB-114, Automobile Renting Occupation and Use Tax**.
- Visit IDOR's website at tax.illinois.gov.
- Call IDOR at **217-782-5906**.



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