

**Illinois Department of Revenue
Regulations**

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

**PART 152
AIRCRAFT USE TAX**

Section	
152.101	Nature of the Aircraft Use Tax
152.105	Basis and Rate of the Tax
152.110	Returns and Payment
152.115	Nontaxable Transactions

AUTHORITY: Implementing and authorized by the Aircraft Use Tax Law [35 ILCS 157].

SOURCE: Emergency rules adopted at 27 Ill. Reg. 10518, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; adopted at 28 Ill. Reg. 3900, effective February 13, 2004.