

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 180 Section 180.145 Incorporation of Certain Retailers' Occupation Tax Regulations |
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TITLE 86: REVENUE

**PART 180
AUTOMOBILE RENTING OCCUPATION TAX**

SUBPART D: INCORPORATION BY REFERENCE

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) person 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. Admin. 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 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

Subpart R

130.2005(d)(2) and (e) through (r) 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 16 Ill. Reg. 4859, effective March 12, 1992)