

**Illinois Department of Revenue
Regulations**

Title 86 Part 190 Section 190.110 Collection of the Tax from Rentees by Automobile Rentors Maintaining a Place of Business in This State

TITLE 86: REVENUE

**PART 190
AUTOMOBILE RENTING USE TAX**

Section 190.110 Collection of the Tax from Rentees by Automobile Rentors Maintaining a Place of Business in This State

- a) The Automobile Renting Use Tax must be collected from rentees by all rentors maintaining a place of business in this State. "Rantor maintaining a place of business in this State" shall mean and include any automobile rentor having or maintaining in this State, directly or by a subsidiary, an office, distribution point, warehouse or other facility or place of business, or any agent or other representative operating in this State under the authority of the rentor or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such rentor or subsidiary is licensed to do business in this State. The term "rentor maintaining a place of business in this State" has the same scope and effect as does the term "retailer maintaining a place of business in this State" by virtue of the incorporation of Section 2 of the Use Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 439.2) into Section 4 of the Act.

- b) It does not matter that an agent may engage in business on his own account in other transactions, or that the agent may act as agent for other persons in other transactions, or that the agent is not an employee but is an independent contractor acting as agent. The term "agent" is broader than the term "employee". "Agent" includes anyone acting under the principal's authority in an agency capacity.

(Source: Amended at 16 Ill. Reg. 4867, effective March 12, 1992)