

**Illinois Department of Revenue
Regulations**

Title 86 Part 190 Section 190.140 Exempt Rentees

**TITLE 86: REVENUE
PART 190
AUTOMOBILE RENTING USE TAX**

Section 190.140 Exempt Rentees

- a) GOVERNMENTAL BODIES ARE EXEMPT FROM THE AUTOMOBILE RENTING USE TAX.
- b) CORPORATIONS, SOCIETIES, ASSOCIATIONS, FOUNDATIONS OR INSTITUTIONS ORGANIZED AND OPERATED EXCLUSIVELY FOR CHARITABLE, RELIGIOUS OR EDUCATIONAL PURPOSES ARE EXEMPT FROM AUTOMOBILE RENTING USE TAX.
- c) NOT-FOR-PROFIT CORPORATIONS, SOCIETIES, ASSOCIATIONS, FOUNDATIONS, INSTITUTIONS OR ORGANIZATIONS WHICH HAVE NO COMPENSATED OFFICERS OR EMPLOYEES AND WHICH ARE ORGANIZED AND OPERATED PRIMARILY FOR THE RECREATION OF PERSONS 55 YEARS OF AGE OR OLDER ARE EXEMPT FROM AUTOMOBILE RENTING USE TAX. (Ill. Rev. Stat. 1983, ch. 120, par. 1703).

(Source: Amended at ___ Ill. Reg. ____, effective _____)