

**Illinois Department of Revenue
Regulations**

Title 86 Part 190 Section 190.165 Voluntary Registration by Out-of-State Rentors

TITLE 86: REVENUE

**PART 190
AUTOMOBILE RENTING USE TAX**

Section 190.165 Voluntary Registration by Out-of-State Rentors

The Department will, upon application, authorize the collection of the Automobile Renting Use Tax by any rentor not maintaining a place of business in this State. Such a rentor, upon application, may be issued, without charge, a permit to collect such tax. When so authorized, it shall be the duty of such rentors to collect the tax upon rental receipts from all rental automobiles shipped or delivered to renters in Illinois pursuant to orders accepted outside Illinois in the same manner and subject to the same requirements as a rentor maintaining a place of business in this State. However, no such authorization will be granted when the application is made for a purpose other than the collection of the Automobile Renting Use Tax.

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