

Publications

SEARCH

Use Tax

- **Vehicle Use Tax** (RUT-25) (location-based)
- **Fixed rates below**

Use Taxes

Fixed Tax Rates

License Fee

Aircraft Use Tax (non-retailer purchased from non-retailer)

6.25 percent of the purchase price or fair market value, whichever is greater

not applicable

Use Tax

Use Tax rates are 6.25% of the purchase price of general merchandise and 1% of the purchase price of qualifying food, drugs, and medical appliances.

not applicable

You are allowed credit for sales taxes paid to another state; however, if you pay tax to another state at less than the Illinois rates, you must pay Illinois the difference.

Private Party Vehicle

Tax (RUT-50)
(non-retailer purchased from non-retailer)

The rate is determined by either the purchase price or fair market value of the motor vehicle. Fair market value is used when there is no stated price (e.g., the motor vehicle is a gift). If the vehicle is less than \$15,000, the tax is based on the age of the vehicle. **Use Table A.**

not applicable

If the vehicle purchase price is \$15,000 or more, the tax is based on the purchase price. **Use Table B.**

In addition, there is a flat rate of \$25 for purchases of motorcycles and all-terrain vehicles (ATV's), and \$15 for purchases from certain family members, gifts to beneficiaries (not surviving spouses), and transfers in a business reorganization if the beneficial ownership has not changed.

Watercraft Use Tax

(non-retailer purchased from non-retailer)

Updated 12/29/2011

6.25 percent of the purchase price or not applicable
fair market value, whichever is greater

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