

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 150 Section 150.101 Description of the Tax |
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TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART A: NATURE OF THE TAX

Section 150.101 Description of the Tax

- a) The Use Tax is a privilege tax imposed on the privilege of using, in this State, any kind of tangible personal property that is purchased anywhere at retail from a retailer, as "retailer" is defined in the Use Tax Act.
- b) The tax is not on the privilege of using any particular commodity, but on the privilege of using anything which happens to come within the general designation of "tangible personal property".
- c) However, if the seller of tangible personal property for use would not be taxable under the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.) despite all elements of the sale occurring in Illinois, then the tax imposed by the Use Tax Act shall not apply to the use of such tangible personal property in this State.
- d) For example, a purchaser of tangible personal property from a seller who qualifies as an isolated or occasional seller so as not to incur Retailers' Occupation Tax liability is not liable for the Use Tax when using such property in Illinois.

(Source: Amended at 15 Ill. Reg. 5861, effective April 5, 1991)