

RUT-6

Form RUT-50 Reference Guide

Local Government Private Party Vehicle Use Tax Charts

- Tax due based on vehicle age
- Tax due for certain exceptions
- Tax due for motorcycles or ATVs

Note: This publication lists the most current rates for the municipal and county private party vehicle use taxes the Department administers. Rate changes generally occur on January 1 or July 1 of each year. Local governments may impose additional taxes that are not administered by the state. For information regarding a locally imposed and administered tax, you must directly contact the local government.

Tax due based on vehicle age

Other than exceptions and motorcycles or ATVs, the local government private party vehicle use tax due is based on the age of the vehicle. This is the standard method for determining tax and applies to most vehicles. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, Step 6, Line 3. If your purchase qualifies as an exception or as a motorcycle or ATV, see Pages 2 and 3 of this guide for the applicable tax due. Applicable tax locations are based on the address provided on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the tax for both locations.

Municipality listing

	Age of Vehicle	Tax due
<u>City of Chicago</u>	3 years or newer.....	\$80
	4 to 8 years.....	\$65
	9 to 14 years.....	\$50
	15 years or older.....	\$0

County listing

	Age of Vehicle	Tax due
<u>Cook County</u>	3 years or newer.....	\$225
	4 to 8 years.....	\$175
	9 years or older.....	\$90

Note: There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.

Tax due for certain exceptions

The following chart provides the local government private party vehicle use tax due if the vehicle you purchased qualifies for certain exceptions. If you marked any of the exceptions listed on Form RUT-50, Step 4, Lines 2a, 2b, or 2c, the municipal and county tax amounts for your transaction are listed below. You are not subject to the tax amounts listed in the vehicle age charts on the previous page. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, Step 6, Line 3. Applicable tax locations are based on the address provided on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the tax for both locations.

Municipality listing

	Tax due
City of Chicago	\$15

County listing

	Tax due
Cook County	\$25

Note: There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.

Tax due for motorcycles or ATVs

The following chart provides the local government private party vehicle use tax due if your private party vehicle transaction was the purchase of a motorcycle or ATV (includes motorcycle, motor-driven cycle, three or four-wheel all terrain vehicle (ATV), and motorized pedalcycle). If you indicated on Form RUT-50, Step 4, Line 3, that the item is a motorcycle or ATV, the municipal and county taxes due are listed below. You are not subject to the tax amounts listed in the vehicle age charts on Page 1. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, Step 6, Line 3. Applicable tax locations are based on the address provided on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the tax for both locations.

Municipality listing

	Tax due
City of Chicago	\$15

County listing

	Tax due
Cook County	\$90

Note: There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.