

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Vehicle Code is amended by
5 changing Section 3-1001 as follows:

6 (625 ILCS 5/3-1001) (from Ch. 95 1/2, par. 3-1001)

7 (Text of Section before amendment by P.A. 102-353)

8 Sec. 3-1001. A tax is hereby imposed on the privilege of
9 using, in this State, any motor vehicle as defined in Section
10 1-146 of this Code acquired by gift, transfer, or purchase,
11 and having a year model designation preceding the year of
12 application for title by 5 or fewer years prior to October 1,
13 1985 and 10 or fewer years on and after October 1, 1985 and
14 prior to January 1, 1988. On and after January 1, 1988, the tax
15 shall apply to all motor vehicles without regard to model
16 year. Except that the tax shall not apply

17 (i) if the use of the motor vehicle is otherwise taxed
18 under the Use Tax Act;

19 (ii) if the motor vehicle is bought and used by a
20 governmental agency or a society, association, foundation
21 or institution organized and operated exclusively for
22 charitable, religious or educational purposes;

23 (iii) if the use of the motor vehicle is not subject to

1 the Use Tax Act by reason of subsection (a), (b), (c), (d),
 2 (e) or (f) of Section 3-55 of that Act dealing with the
 3 prevention of actual or likely multistate taxation;

4 (iv) to implements of husbandry;

5 (v) when a junking certificate is issued pursuant to
 6 Section 3-117(a) of this Code;

7 (vi) when a vehicle is subject to the replacement
 8 vehicle tax imposed by Section 3-2001 of this Act;

9 (vii) when the transfer is a gift to a beneficiary in
 10 the administration of an estate and the beneficiary is a
 11 surviving spouse.

12 Prior to January 1, 1988, the rate of tax shall be 5% of
 13 the selling price for each purchase of a motor vehicle covered
 14 by Section 3-1001 of this Code. Except as hereinafter
 15 provided, beginning January 1, 1988, the rate of tax shall be
 16 as follows for transactions in which the selling price of the
 17 motor vehicle is less than \$15,000:

18	Number of Years Transpired After	Applicable Tax
19	Model Year of Motor Vehicle	
20	1 or less	\$390
21	2	290
22	3	215
23	4	165
24	5	115
25	6	90
26	7	80

1	8	65
2	9	50
3	10	40
4	over 10	25

5 Except as hereinafter provided, beginning January 1, 1988, the
 6 rate of tax shall be as follows for transactions in which the
 7 selling price of the motor vehicle is \$15,000 or more:

8	Selling Price	Applicable Tax
9	\$15,000 - \$19,999	\$ 750
10	\$20,000 - \$24,999	\$1,000
11	\$25,000 - \$29,999	\$1,250
12	\$30,000 and over	\$1,500

13 For the following transactions, the tax rate shall be \$15 for
 14 each motor vehicle acquired in such transaction:

15 (i) when the transferee or purchaser is the spouse,
 16 mother, father, brother, sister or child of the
 17 transferor;

18 (ii) when the transfer is a gift to a beneficiary in
 19 the administration of an estate, including, but not
 20 limited to, the administration of an inter vivos trust
 21 that became irrevocable upon the death of a grantor, and
 22 the beneficiary is not a surviving spouse;

23 (iii) when a motor vehicle which has once been
 24 subjected to the Illinois retailers' occupation tax or use
 25 tax is transferred in connection with the organization,
 26 reorganization, dissolution or partial liquidation of an

1 incorporated or unincorporated business wherein the
2 beneficial ownership is not changed.

3 A claim that the transaction is taxable under subparagraph
4 (i) shall be supported by such proof of family relationship as
5 provided by rules of the Department.

6 For a transaction in which a motorcycle, motor driven
7 cycle or moped is acquired the tax rate shall be \$25.

8 On and after October 1, 1985, 1/12 of \$5,000,000 of the
9 moneys received by the Department of Revenue pursuant to this
10 Section shall be paid each month into the Build Illinois Fund
11 and the remainder into the General Revenue Fund.

12 The tax imposed by this Section shall be abated and no
13 longer imposed when the amount deposited to secure the bonds
14 issued pursuant to the Build Illinois Bond Act is sufficient
15 to provide for the payment of the principal of, and interest
16 and premium, if any, on the bonds, as certified to the State
17 Comptroller and the Director of Revenue by the Director of the
18 Governor's Office of Management and Budget.

19 (Source: P.A. 96-554, eff. 1-1-10.)

20 (Text of Section after amendment by P.A. 102-353)

21 Sec. 3-1001. A tax is hereby imposed on the privilege of
22 using, in this State, any motor vehicle as defined in Section
23 1-146 of this Code acquired by gift, transfer, or purchase,
24 and having a year model designation preceding the year of
25 application for title by 5 or fewer years prior to October 1,

1 1985 and 10 or fewer years on and after October 1, 1985 and
2 prior to January 1, 1988. On and after January 1, 1988, the tax
3 shall apply to all motor vehicles without regard to model
4 year. Except that the tax shall not apply

5 (i) if the use of the motor vehicle is otherwise taxed
6 under the Use Tax Act;

7 (ii) if the motor vehicle is bought and used by a
8 governmental agency or a society, association, foundation
9 or institution organized and operated exclusively for
10 charitable, religious or educational purposes;

11 (iii) if the use of the motor vehicle is not subject to
12 the Use Tax Act by reason of subsection (a), (b), (c), (d),
13 (e) or (f) of Section 3-55 of that Act dealing with the
14 prevention of actual or likely multistate taxation;

15 (iv) to implements of husbandry;

16 (v) when a junking certificate is issued pursuant to
17 Section 3-117(a) of this Code;

18 (vi) when a vehicle is subject to the replacement
19 vehicle tax imposed by Section 3-2001 of this Act;

20 (vii) when the transfer is a gift to a beneficiary in
21 the administration of an estate and the beneficiary is a
22 surviving spouse.

23 Prior to January 1, 1988, the rate of tax shall be 5% of
24 the selling price for each purchase of a motor vehicle covered
25 by Section 3-1001 of this Code. Except as hereinafter
26 provided, beginning January 1, 1988 and until January 1, 2022,

1 the rate of tax shall be as follows for transactions in which
 2 the selling price of the motor vehicle is less than \$15,000:

3	Number of Years Transpired After	Applicable Tax
4	Model Year of Motor Vehicle	
5	1 or less	\$390
6	2	290
7	3	215
8	4	165
9	5	115
10	6	90
11	7	80
12	8	65
13	9	50
14	10	40
15	over 10	25

16 Except as hereinafter provided, beginning January 1, 1988 and
 17 until January 1, 2022, the rate of tax shall be as follows for
 18 transactions in which the selling price of the motor vehicle
 19 is \$15,000 or more:

20	Selling Price	Applicable Tax
21	\$15,000 - \$19,999	\$ 750
22	\$20,000 - \$24,999	\$1,000
23	\$25,000 - \$29,999	\$1,250
24	\$30,000 and over	\$1,500

25 Except as hereinafter provided, beginning on January 1,
 26 2022, the rate of tax shall be as follows for transactions in

1 which the selling price of the motor vehicle is less than
2 \$15,000:

3 (1) if one year or less has transpired after the model
4 year of the vehicle, then the applicable tax is \$465;

5 (2) if 2 years have transpired after the model year of
6 the motor vehicle, then the applicable tax is \$365;

7 (3) if 3 years have transpired after the model year of
8 the motor vehicle, then the applicable tax is \$290;

9 (4) if 4 years have transpired after the model year of
10 the motor vehicle, then the applicable tax is \$240;

11 (5) if 5 years have transpired after the model year of
12 the motor vehicle, then the applicable tax is \$190;

13 (6) if 6 years have transpired after the model year of
14 the motor vehicle, then the applicable tax is \$165;

15 (7) if 7 years have transpired after the model year of
16 the motor vehicle, then the applicable tax is \$155;

17 (8) if 8 years have transpired after the model year of
18 the motor vehicle, then the applicable tax is \$140;

19 (9) if 9 years have transpired after the model year of
20 the motor vehicle, then the applicable tax is \$125;

21 (10) if 10 years have transpired after the model year
22 of the motor vehicle, then the applicable tax is \$115; and

23 (11) if more than 10 years have transpired after the
24 model year of the motor vehicle, then the applicable tax
25 is \$100.

26 Except as hereinafter provided, beginning on January 1,

1 2022, the rate of tax shall be as follows for transactions in
2 which the selling price of the motor vehicle is \$15,000 or
3 more:

4 (1) if the selling price is \$15,000 or more, but less
5 than \$20,000, then the applicable tax shall be \$850;

6 (2) if the selling price is \$20,000 or more, but less
7 than \$25,000, then the applicable tax shall be \$1,100;

8 (3) if the selling price is \$25,000 or more, but less
9 than \$30,000, then the applicable tax shall be \$1,350;

10 (4) if the selling price is \$30,000 or more, but less
11 than \$50,000, then the applicable tax shall be \$1,600;

12 (5) if the selling price is \$50,000 or more, but less
13 than \$100,000, then the applicable tax shall be \$2,600;

14 (6) if the selling price is \$100,000 or more, but less
15 than \$1,000,000, then the applicable tax shall be \$5,100;

16 and

17 (7) if the selling price is \$1,000,000 or more, then
18 the applicable tax shall be \$10,100.

19 For the following transactions, the tax rate shall be \$15 for
20 each motor vehicle acquired in such transaction:

21 (i) when the transferee or purchaser is the spouse,
22 mother, father, brother, sister or child of the
23 transferor;

24 (ii) when the transfer is a gift to a beneficiary in
25 the administration of an estate, including, but not
26 limited to, the administration of an inter vivos trust

1 that became irrevocable upon the death of a grantor, and
2 the beneficiary is not a surviving spouse;

3 (iii) when a motor vehicle which has once been
4 subjected to the Illinois retailers' occupation tax or use
5 tax is transferred in connection with the organization,
6 reorganization, dissolution or partial liquidation of an
7 incorporated or unincorporated business wherein the
8 beneficial ownership is not changed.

9 A claim that the transaction is taxable under subparagraph
10 (i) shall be supported by such proof of family relationship as
11 provided by rules of the Department.

12 For a transaction in which a motorcycle, motor driven
13 cycle or moped is acquired the tax rate shall be \$25.

14 On and after October 1, 1985 and until January 1, 2022,
15 1/12 of \$5,000,000 of the moneys received by the Department of
16 Revenue pursuant to this Section shall be paid each month into
17 the Build Illinois Fund; on and after January 1, 2022, 1/12 of
18 \$40,000,000 of the moneys received by the Department of
19 Revenue pursuant to this Section shall be paid each month into
20 the Build Illinois Fund; and the remainder shall be paid into
21 the General Revenue Fund.

22 The tax imposed by this Section shall be abated and no
23 longer imposed when the amount deposited to secure the bonds
24 issued pursuant to the Build Illinois Bond Act is sufficient
25 to provide for the payment of the principal of, and interest
26 and premium, if any, on the bonds, as certified to the State

1 Comptroller and the Director of Revenue by the Director of the
2 Governor's Office of Management and Budget.

3 (Source: P.A. 102-353, eff. 1-1-22.)

4 Section 95. No acceleration or delay. Where this Act makes
5 changes in a statute that is represented in this Act by text
6 that is not yet or no longer in effect (for example, a Section
7 represented by multiple versions), the use of that text does
8 not accelerate or delay the taking effect of (i) the changes
9 made by this Act or (ii) provisions derived from any other
10 Public Act.

11 Section 99. Effective date. This Act takes effect upon
12 becoming law.