

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:

Number of Years Transpired After	Applicable Tax
Model Year of Motor Vehicle	
1 or less	\$390
2	290
3	215
4	165
5	115
6	90
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.