

## 3.16 – Municipal Use Tax

### Sections

- 3.16.010 – Required
- 3.16.020 – Collection - Payment

#### **3.16.010 – Required**

A tax is imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the municipality any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of one percent of the selling price of such tangible property with selling price to have the meaning as defined in the Use Tax Act, 35 ILCS 105/1 et seq.

(1996-M-53 : § 11; 1975-M-14 : § 1)

#### **3.16.020 – Collection - Payment**

Such tax shall be collected by the Illinois Department of Revenue and shall be paid before the title or certificate of registration for the personal property is issued.

(1975-M-14 : § 2)