

## **3.28 – Automobile Renting Use Tax**

### Sections

- 3.28.010 – Imposed - Rate
- 3.28.020 – Collection
- 3.28.030 – Payment

### **3.28.010 – Imposed - Rate**

A tax is imposed upon the privilege of using in this city an automobile which is rented from a renter outside Illinois and which is titled or registered with an agency of this state's government in this city at the rate of one percent of the rental price of such automobile while the ordinance codified in this chapter is in effect, in accordance with the provisions of Section 8-11-8 of the Illinois Municipal Code.

(1982-M-2 : § 1 (part); 1981-M-47 : § 1 (part))

### **3.28.020 – Collection**

The tax provided for in this chapter shall be collected from the persons whose Illinois address for titling or registration purposes is given as being in this city.

(1982-M-2 : § 1 (part); 1981-M-47 : § 1 (part))

### **3.28.030 – Payment**

The tax imposed by this chapter shall be paid to the Illinois Department of Revenue.

(1982-M-2 : § 1 (part); 1981-M-47 : § 1 (part))