**Section 151.115 Nontaxable Transactions**

The tax does not apply to receipts from sales:

a) *If the use of the vehicle is otherwise taxed under the Use Tax Act;*

b) *If the motor vehicle is bought and used by a governmental agency or a society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes;*

c) *If the use of the motor vehicle is not subject to the Use Tax Act by reason of Section 3(A), (B), (C), (D), (E) or (F) of that Act dealing with the prevention of actual or likely multistate taxation;*

d) *Of implements of husbandry;*

e) *When a Junking Certificate is issued pursuant to Section* 3-117.1(a) of the Illinois Vehicle Title & Registration Law [625 ILCS 5/3-117.1];

f) *When a vehicle is subject to the replacement vehicle tax imposed by Section* 3-2001 *of* the Illinois Vehicle Title & Registration Law; or

g) *When the transfer is a gift to a beneficiary in the administration of an estate and the beneficiary is a surviving spouse* [625 ILCS 5/3-1001].

(Source: Amended at 46 Ill. Reg. 18171, effective October 25, 2022)