**Section 190.130 Non-Resident Exemptions**

The Automobile Renting Use Tax does not apply to the use, in this State, of an automobile rented outside this State by a non-resident individual who then brings that automobile to this State for use here if that individual has used the rented automobile outside this State at least three months before bringing the rented automobile to this State.

(Source: Amended at 25 Ill. Reg. 8329, effective June 22, 2001)