LICENSES, PERMITS & CERTIFICATIONS - ILLINOIS

Illinois roadside assistance licenses and permits

What Illinois requires of these businesses: registration, tax, licenses and the official links to check.

Sources verified 2026-11-21 - Updated 2026-11-21

1 The rules at a glance

- Department of Revenue registration (parts taxed, labor not)
- Parts taxed; labor not taxed

We found no state roadside license.

Requirements at a glance

Tax on parts; labor not taxed

Required - State - Illinois Department of Revenue

In Illinois, the tax on a vehicle repair applies only to the replacement parts, not to the labor. When you list parts separately, the tax base is the parts' selling price (not less than your cost). Shop supply charges for items left on the car are taxable.

We found no Illinois State license for roadside assistance.

Official agencies and links

Sales Tax Audit Manual, Chapter 12 (07/2023)

Illinois Department of Revenue

https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/auditmanual/documents/sales-tax/idor-st-am-ch12.pdf

Frequently asked questions

Do I need a license for roadside assistance in Illinois?

We found no state license.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.