

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 430
BINGO LICENSE AND TAX ACT**

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AUTHORITY: Implementing and authorized by the Bingo License and Tax Act [230 ILCS 25]

SOURCE: Adopted August 31, 1971; amended at 2 Ill. Reg. 41, p. 154, effective July 22, 1978; amended at 3 Ill. Reg. 18, p. 219, effective May 4, 1979; amended at 4 Ill. Reg. 38, p. 213, effective September 8, 1980; emergency amendment at 6 Ill. Reg. 9012, effective July 23, 1982, for a maximum of 150 days; codified at 6 Ill. Reg. 14688; Part repealed, new Part adopted at 7 Ill. Reg. 6100, effective June 1, 1983; amended at 15 Ill. Reg. 10944, effective July 10, 1991; amended at 16 Ill. Reg. 14688, effective September 14, 1992; amended at 18 Ill. Reg. 12539, effective August 2, 1994; amended at 26 Ill. Reg. _____, effective _____.