

**Illinois Department of Revenue
Regulations**

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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 460
COIN-OPERATED AMUSEMENT DEVICE AND REDEMPTION MACHINE TAX**

Section

- 460.101 Nature and Scope of the Tax
- 460.105 Illustrations of Taxable and Nontaxable Coin-Operated Amusement Devices and Redemption Machines
- 460.110 Privilege Tax Decals

AUTHORITY: Implementing the Coin-Operated Amusement Device and Redemption Machine Tax Act [35 ILCS 510] and authorized by Section 2505-105 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-105].

SOURCE: Coin-Operated Amusement Device Tax Act Regulations, adopted July 30, 1953; codified at 8 Ill. Reg. 8607; amended at 16 Ill. Reg. 4876, effective March 12, 1992; amended at 27 Ill. Reg. 542, effective December 27, 2002; emergency amendment at 27 Ill. Reg. 10539, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; amended at 28 Ill. Reg. 2284, effective January 22, 2004.