

**Illinois Department of Revenue
Regulations**

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

**PART 470
GAS REVENUE TAX ACT**

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AUTHORITY: Implementing the Gas Revenue Tax Act [35 ILCS 615] and authorized by Section 39b19 of the Civil Administrative Code of Illinois [20 ILCS 2505/39b19].

SOURCE: Gas Revenue Tax Regulations, adopted July 24, 1945; codified at 8 Ill. Reg. 8608; amended at 11 Ill. Reg. 18751, effective October 30, 1987; amended at 21 Ill. Reg. 12243, effective August 26, 1997; amended at 28 Ill. Reg. _____, effective _____.