

**Illinois Department of Revenue
Regulations**

Title 86 Part 693

Table of Contents

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

**PART 693
NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX**

Section

693.101	Nature of the Non-Home Rule Municipal Retailers' Occupation Tax
693.105	Registration and Returns
693.110	Claims to Recover Erroneously Paid Tax
693.115	Jurisdictional Questions
693.120	Retailers' Occupation Tax Regulations
693.125	Penalties, Interest and Procedures
693.130	Ordinance Filing Deadlines; When Tax Rate Change Applies

AUTHORITY: Implementing the Non-Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1.3] and authorized by Section 2505-15 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-15].

SOURCE: Adopted at 24 Ill. Reg. 17831, effective November 28, 2000; amended at 32 Ill. Reg. 2829, effective February 8, 2008; emergency amendment at 38 Ill. Reg. 4151, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14413, effective June 25, 2014; expedited correction at 38 Ill. Reg. 21998, effective June 25, 2014; amended at 39 Ill. Reg. 11523, effective July 29, 2015.