

**Illinois Department of Revenue
Regulations**

Title 86 Part 694

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AUTHORITY: Implementing the Non-Home Rule Municipal Service Occupation Tax Act [65 ILCS 5/8-11-1.4] and authorized by Section 2505-15 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-15].

SOURCE: Adopted at 24 Ill. Reg. 17839, effective November 28, 2000; amended at 32 Ill. Reg. 2834, effective February 8, 2008; amended at 39 Ill. Reg. 11527, effective July 29, 2015.