

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 370
METRO EAST MASS TRANSIT DISTRICT
RETAILERS' OCCUPATION TAX

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AUTHORITY: Authorized by and implementing Section 5.01 of the Local Mass Transit District Act [70 ILCS 3610].

SOURCE: Adopted at 5 Ill. Reg. 5899, effective May 28, 1981; codified at 6 Ill. Reg. 9696; amended at 15 Ill. Reg. 5805, effective April 5, 1991; amended at 24 Ill. Reg. 17820, effective November 28, 2000; emergency amendment at 38 Ill. Reg. 4086, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14337, effective June 25, 2014.