

**Illinois Department of Revenue
Regulations**

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AUTOMOBILE RENTING OCCUPATION TAX**

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AUTHORITY: Implementing the Automobile Renting Occupation and Use Tax Act [35 ILCS 155] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].

SOURCE: Adopted and codified at 7 Ill. Reg. 9397, effective July 25, 1983; amended at 13 Ill. Reg. 9332, effective June 6, 1989; amended at 16 Ill. Reg. 4859, effective March 12, 1992; amended at 24 Ill. Reg. 12063, effective July 28, 2000; amended at 25 Ill. Reg. 8323, effective June 22, 2001; amended at 26 Ill. Reg. _____, effective _____.