

**Illinois Department of Revenue  
Regulations**

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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. 4935, effective March 15, 2002; amended at 38 Ill. Reg. 12934, effective June 9, 2014.