

**Illinois Department of Revenue
Regulations**

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PART 1000
INVEST IN KIDS ACT

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AUTHORITY: Implementing and authorized by the Invest in Kids Act [35 ILCS 40].

SOURCE: Adopted by emergency rulemaking at 41 Ill. Reg. 14270, effective November 13, 2017, for a maximum of 150 days; emergency expired April 11, 2018; adopted at 42 Ill. Reg. 20510, effective October 31, 2018.

