

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE
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PART 120
REAL ESTATE TRANSFER TAX

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AUTHORITY: Implementing and authorized by the Real Estate Transfer Tax Law [35 ILCS 200/Art. 31].

SOURCE: Filed and effective August 26, 1971; codified at 8 Ill. Reg. 11465; amended at 9 Ill. Reg. 7938, effective May 14, 1985; amended at 18 Ill. Reg. 12849, effective August 9, 1994; amended by emergency rulemaking at 23 Ill. Reg. 14765, effective December 9, 1999, for a maximum of 150 days; emergency expired May 6, 2000; amended at 24 Ill. Reg. 8607, effective June 9, 2000; emergency amendment at 28 Ill. Reg. 7608, effective June 1, 2004, for a maximum of 150 days; amended at 28 Ill. Reg. 14155, effective October 13, 2004; amended at 40 Ill. Reg. 16225, effective December 8, 2016.