

**Illinois Department of Revenue  
Regulations**

<b>Title 2 Part 1200 Section 1200.200 Procedures</b>
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**TITLE 2: REVENUE**

**PART 1200  
PUBLIC INFORMATION, RULMAKING AND ORGANIZATION**

**SUBPART B: RULEMAKING**

**Section 1200.200 Procedures**

- a) Rules will be proposed by the Director. Members of the executive staff in consultation with their Divisions or Bureaus or on the recommendation of the Legal Services Bureau may suggest new rules and changes to existing rules. Proposed rules or rule amendments are drafted, or approved by the Legal Services Bureau.
- b) Interested persons may petition the Director to make, amend or repeal a rule.
  - 1) The petition shall be addressed:

General Counsel  
Legal Services Bureau  
Department of Revenue  
101 West Jefferson Street, 5-500  
Springfield, Illinois 62794
  - 2) The petition shall contain a clear statement of reasons for the proposed rule, amendment or repeal and the exact language of the suggested new rule or amendment.
- c) Proposed rules and adopted rules are available for review on the Department's website at [www.tax.illinois.gov](http://www.tax.illinois.gov).
- d) The Department submits a Regulatory Agenda for publication in the Illinois Register by January 1 and July 1 of each year. The purpose of the Regulatory Agenda is to elicit public comments concerning rules which the Department is considering proposing but for which no notice of proposed rulemaking activity has been submitted to the Illinois Register. The Regulatory Agenda is also available for review on the Department's website.

(Source: Amended at 41 Ill. Reg. 6367, effective May 22, 2017)