

**Illinois Department of Revenue
Regulations**

Title 86 Part 131 Section 175 Local Taxing Jurisdiction Responsibilities
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 131
LEVELING THE PLAYING FIELD FOR ILLINOIS RETAIL ACT**

Section 131.175 Local Taxing Jurisdiction Responsibilities

- a) *Beginning February 1, 2022 and on or before February 1 of each year thereafter, the Department will make available to each local taxing jurisdiction the taxing jurisdiction's boundaries, determined by the Department, for its verification. Jurisdictions shall verify these taxing jurisdiction boundaries and notify the Department of any changes, additions, or deletions by April 1 of each year in the form and manner required by the Department. The Department will use its best judgment and information to confirm the information provided by the taxing jurisdictions and update its database. The Department will administer and enforce the changes on the first day of the next following July. [35 ILCS 185/5-30(c)]*

- b) *The clerk of any municipality or county from which territory has been annexed or disconnected shall notify the Department of that annexation or disconnection in the form and manner required by the Department. Required documentation shall include a certified copy of the plat of annexation or, in the case of disconnection, the ordinance, final judgment, or resolution of disconnection together with an accurate depiction of the territory disconnected. Notification shall be provided to the Department either:*
 - 1) *On or before the first day of April, whereupon the Department will confirm the information provided by the municipality or county and update its database and proceed to administer and enforce the confirmed changes on the first day of July next following proper notification; or*

 - 2) *On or before the first day of October, whereupon the Department will confirm the information provided by the municipality or county and update its database and proceed to administer and enforce the confirmed changes on the first day of January next following proper notification. [35 ILCS 185/5-30(d)]*

(SOURCE: Adopted at 45 Ill. Reg. 931, effective December 31, 2020.)