

**Illinois Department of Revenue  
Regulations**

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LEVELING THE PLAYING FIELD FOR ILLINOIS RETAIL ACT**

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AUTHORITY: Implementing Article 5 of the Leveling the Playing Field for Illinois Retail Act [35 ILCS 185] and authorized by Section 12 of the Retailers' Occupation Tax Act [35 ILCS 120] and Section 2505-795 of the Department of Revenue Law [20 ILCS 2505].

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