

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 230**

**HOME RULE COUNTY SERVICE OCCUPATION TAX**

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**AUTHORITY:** Implementing the Home Rule County Service Occupation Tax Law of the Counties Code [55 ILCS 5/5-1007] and authorized by Section 39b29 of the Civil Administrative Code of Illinois [20 ILCS 2505].

**SOURCE:** Adopted May 21, 1962; codified at 6 Ill. Reg. 9683; amended at 15 Ill. Reg. 5796, effective April 9, 1991; amended at 24 Ill. Reg. 8108, effective May 26, 2000.