

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 340  
REGIONAL TRANSPORTATION AUTHORITY USE TAX**

Section

340.101	Nature and Rate of the Tax
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340.110	Incorporation of Use Tax Regulations by Reference
340.115	Penalties, Interest and Procedures
340.120	Effective Date

**AUTHORITY:** Authorized by and implementing Section 4.03 of the Regional Transportation Authority Act [70 ILCS 3716/4.03].

**SOURCE:** Adopted at 4 Ill. Reg. 28, p. 539, effective July 1, 1980; codified at 6 Ill. Reg. 9681; amended at 15 Ill. Reg. 5829, effective April 5, 1991; amended at 34 Ill. Reg. \_\_\_\_\_, effective July 26, 2010.