

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 380
METRO EAST MASS TRANSIT DISTRICT
SERVICE OCCUPATION TAX**

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AUTHORITY: Authorized by and implementing Section 5.01 of the Local Mass Transit District Act (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 355.01).

SOURCE: Adopted at 5 Ill. Reg. 5907, effective May 28, 1981; codified at 6 Ill. Reg. 9681; amended at 15 Ill. Reg. 6299, effective April 11, 1991.