

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE  
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**PART 480  
HOTEL OPERATORS' OCCUPATION TAX ACT**

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**AUTHORITY:** Implementing the Hotel Operators' Occupation Tax Act [35 ILCS 145] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505].

**SOURCE:** Adopted July 6, 1962; codified at 8 Ill. Reg. 8611; amended at 13 Ill. Reg. 10693, effective June 16, 1989; amended at 16 Ill. Reg. 3578, effective February 25, 1992; amended at 21 Ill. Reg. 2383, effective February 3, 1997; amended at 21 Ill. Reg. 13654, effective September 29, 1997; amended at 24 Ill. Reg. 17814, effective November 28, 2000; amended at 39 Ill. Reg. 1849, effective January 16, 2015; amended at 43 Ill. Reg. 5109, effective April 17, 2019; amended at 44 Ill. Reg. 16471, effective September 25, 2020.