

**Illinois Department of Revenue
Regulations**

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

**PART 501
ENVIRONMENTAL IMPACT FEE**

Section

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501.300	Motor Fuel Tax Regulations Applied

AUTHORITY: Implementing the Environmental Impact Fee Law [415 ILCS 125] and authorized by Section 39b19 of the Civil Administrative Code of Illinois [20 ILCS 2505/39b19].

SOURCE: Adopted at 22 Ill. Reg. 2230, effective January 9, 1998; amended at 26 Ill. Reg. 9939, effective June 24, 2002; amended at 36 Ill. Reg. 6738, effective April 12, 2012.