

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 510
THE PUBLIC UTILITIES REVENUE ACT**

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AUTHORITY: Implementing Sections 1 and 3 of The Public Utilities Revenue Act (Ill. Rev. Stat. 1991, ch. 120, pars. 468 et seq.) and authorized by Section 39b5 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1991, ch. 127, par. 39b5).

SOURCE: Illinois Public Utilities Tax Regulations, adopted March 11, 1937; codified at 8 Ill. Reg. 8616; amended at 11 Ill. Reg. 18759, effective October 30, 1987; amended at 16 Ill. Reg. 5990, effective March 31, 1992.