

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 516
ENERGY ASSISTANCE CHARGE**

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AUTHORITY: Implementing the Energy Assistance Act of 1989 [305 ILCS 20].

SOURCE: Adopted by emergency rule at 22 Ill. Reg. 1006, effective December 16, 1997, for a maximum of 150 days; adopted at 22 Ill. Reg. 10899, effective June 8, 1998.