

**Illinois Department of Revenue
Regulations**

Title 86 Part 670

Table of Contents

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

PART 670

SPECIAL COUNTY RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY

Section

670.101	Nature of the Special County Retailers' Occupation Tax For Public Safety
670.105	Registration and Returns
670.110	Claims to Recover Erroneously Paid Tax
670.115	Jurisdictional Questions
670.120	Incorporation of Retailers' Occupation Tax Regulations by Reference
670.125	Penalties, Interest and Procedures
670.130	Ordinance Filing Deadlines; When Tax Rate Change Applies

AUTHORITY: Implementing Section 5-1006.5 of the Special County Occupation Tax For Public Safety, Public Facilities, or Transportation Law of the Counties Code [55 ILCS 5/5-1006.5] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-95].

SOURCE: Adopted at 20 Ill. Reg. 13065, effective September 24, 1996; amended at 22 Ill. Reg. 14926, effective August 3, 1998; amended at 24 Ill. Reg. 8140, effective May 26, 2000; amended at 24 Ill. Reg. 17844, effective November 28, 2000; emergency amendment at 38 Ill. Reg. 4125, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14383, effective June 25, 2014; amended at 39 Ill. Reg. 11515, effective July 29, 2015.