

**Illinois Department of Revenue  
Regulations**

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

**PART 695  
COUNTY MOTOR FUEL TAX**

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**AUTHORITY:** Implementing Section 5-1035.1 of the Counties Code [55 ILCS 5] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505].

**SOURCE:** Adopted at 25 Ill. Reg. 4922, effective March 23, 2001; emergency amendment at 38 Ill. Reg. 4164, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14428, effective June 25, 2014; amended at 44 Ill. Reg. 8336, effective April 28, 2020.