SOURCE: Retailers' Occupation Tax Hearings adopted December 23, 1937; amended at 6 Ill. Reg. 2856, effective March 3, 1982; codified at 6 Ill. Reg. 15224; Part repealed, new Part adopted at 13 Ill. Reg. 6789, effective April 12, 1989; amended at 15 Ill. Reg. 3518, effective February 21, 1991; amended at 20 Ill. Reg. 888, effective January 1, 1996; amended at 43 Ill. Reg. 14689, effective January 1, 2020; amended at 45 Ill. Reg. 14488, effective November 4, 2021; amended at 48 Ill. Reg. 13834, effective August 27, 2024.