SOURCE: Gas Revenue Tax Regulations, adopted July 24, 1945; codified at 8 Ill. Reg. 8608; amended at 11 Ill. Reg. 18751, effective October 30, 1987; amended at 21 Ill. Reg. 12243, effective August 26, 1997; amended at 28 Ill. Reg. 16334, effective November 30, 2004; amended at 43 Ill. Reg. 7463, effective June 18, 2019; amended at 47 Ill. Reg. 5811, effective April 4, 2023.