**Section 100.10 Source of Authority**

a) The State Mandates Board of Appeals ("Board") is authorized and empowered by the State Mandates Act (Ill. Rev. Stat. 1983, ch. 85, pars. 2201 et seq.) as amended ("the Act").

b) These rules are promulgated pursuant to Section 9 of the Act, in the manner required by the Illinois Administrative Procedure Act, (Ill. Rev. Stat. 1981, ch. 127, pars. 1001 et seq.).