

**181—3.6(17A,546) Contents of declaratory ruling—effective date.** In addition to the ruling itself, a declaratory ruling must contain the date of its issuance, the name of the petitioner, the specific statutes, rules, policies, decisions, or orders involved, the particular facts upon which it is based, and the reasons for the agency's conclusion.

A declaratory ruling is effective on the date of issuance.