

**Illinois Department of Revenue
Regulations**

**Title 86 Part 140 Section 140.1210 Meaning of "Lessor" and "Lessee" in this
Regulation**

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

Section 140.1210 Meaning of "Lessor" and "Lessee" in this Regulation

The word "lessor" include lessors, concessionaires and licensors. The word "lessee" shall include lessees, concessioners and licensees.

(Source: Amended and effective August 20, 1963)