

**Illinois Department of Revenue
Regulations**

Title 86 Part 230 Section 230.115 Jurisdictional Questions

TITLE 86: REVENUE

**PART 230
HOME RULE COUNTY SERVICE OCCUPATION TAX**

Section 230.115 Jurisdictional Questions

- a) When used in this Part, "county" includes all territory located within the county, including all territory within cities, villages or incorporated towns, including an incorporated town which has superseded a civil township.

- b) If the Illinois Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Home Rule County Service Occupation Tax to the Department on the same transaction if such serviceman's place of business is located in a home rule county which has adopted the Home Rule County Service Occupation Tax. This is true whether the serviceman bought the property in Illinois or outside Illinois.

(Source: Amended at 15 Ill. Reg. 5796, effective April 9, 1991)