

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 230 Section 230.130 Effective Date**

**TITLE 86: REVENUE**

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

**Section 230.130 Effective Date**

An ordinance or resolution imposing or discontinuing or effecting a change in the rate of a Home Rule County Service Occupation Tax shall either: be adopted and a certified copy filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of July next following such adoption and filing; or be adopted and a certified copy filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of January next following such adoption and filing. For this purpose, the date of the sale of service is deemed to be the date of the delivery, to the user, of the tangible personal property which the serviceman retransfers as an incident to service.

(Source: Amended at 24 Ill. Reg. 8108, effective May 26, 2000)