

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 270 Section 270.130 Effective Date**

**TITLE 86: REVENUE**

**PART 270  
HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX**

**Section 270.130 Effective Date**

An ordinance or resolution imposing or discontinuing or effecting a change in the rate of a Home Rule Municipal Retailers' 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 is deemed to be the date of the delivery of the property. The same rule applies when determining the effective date of an increase in the rate of a Municipal Retailers' Occupation Tax.

(Source: Amended at 24 Ill. Reg. 8111, effective May 26, 2000)