

**Illinois Department of Revenue
Regulations**

Title 86 Part 280 Section 280.115 Jurisdictional Questions

TITLE 86: REVENUE

**PART 280
HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

Section 280.115 Jurisdictional Questions

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 Municipal Service Occupation Tax to the Department on the same transaction if such serviceman's place of business is located in a Home Rule municipality which has adopted the Home Rule Municipal Service Occupation Tax. If a purchase order is accepted outside this State but the tangible personal property which is sold incident to the sale of service is in the inventory of a serviceman located within a home rule municipality at the time of its sale (or is subsequently produced in the home rule municipality) then delivered in Illinois to the service customer, the place where the property is located at the time of the sale (or subsequent production in the municipality) will determine where the seller is engaged in business for Home Rule Municipal Service Occupation Tax purposes with respect to such sale.

(Source: Amended at 15 Ill. Reg. 6290, effective April 11, 1991)