

**Illinois Department of Revenue
Regulations**

Title 86 Part 330 Section 330.115 Jurisdictional Questions

TITLE 86: REVENUE

**PART 330
REGIONAL TRANSPORTATION AUTHORITY
SERVICE OCCUPATION TAX**

Section 330.115 Jurisdictional Questions

If the Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Regional Transportation Authority Service Occupation Tax to the Department on the same transaction if such serviceman's place of business is located in the metropolitan region. This is true whether the serviceman bought the property in Illinois or outside Illinois.

(Source: Amended at 15 Ill. Reg. 5822, effective April 5, 1991)