

**Illinois Department of Revenue
Regulations**

Title 86 Part 330 Section 330.130 Effective Date

TITLE 86: REVENUE

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

Section 330.130 Effective Date

When a given Regional Transportation Authority Service Occupation Tax goes into effect, it applies to sales made in the course of the serviceman's engaging in the business of selling services within the taxing metropolitan area on or after the effective date of the ordinance imposing such tax. For this purpose, the date of the sale of service is the date of the delivery, to the user, of the tangible personal property which the serviceman retransfers as agent.

(Source: Amended at ____ Ill. Reg. ____ effective _____)