

**Illinois Department of Revenue
Regulations**

Title 86 Part 340 Section 340.120 Effective Date

TITLE 86: REVENUE

**PART 340
REGIONAL TRANSPORTATION AUTHORITY USE TAX**

Section 340.120 Effective Date

The effective date of the Regional Transportation Authority Retailers' Occupation Tax ordinance imposing the tax is November 1, 1979. It applies to purchases made on or after the effective date of the ordinance imposing the tax. For this purpose, the date of the purchase is deemed to be the date of the delivery of the property to the purchaser. The same rule applies when determining the effective date of an increase or decrease in the rate of a Regional Transportation Authority Use Tax.

(**Source:** Amended at ___ Ill. Reg. ___ effective _____)