

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 380 Section 380.101 Nature of the Metro East Mass Transit District Service Occupation Tax</b>
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**TITLE 86: REVENUE**

**PART 380  
METRO EAST MASS TRANSIT DISTRICT  
SERVICE OCCUPATION TAX**

**Section 380.101 Nature of the Metro East Mass Transit District Service Occupation Tax**

a) Authority to Impose Tax

If a Retailers' Occupation Tax is imposed, the Board of Trustees of a Metro East Mass Transit District is authorized to impose tax on persons engaged in the business of making sales of service within the Metro East Mass Transit District as defined in Section 2(i) of the Local Mass Transit District Act (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 352), at a rate of 1/4% of the selling price of tangible personal property transferred as an incident to such sale of service within the District.

b) Passing on the Tax

The legal incidence of the Metro East Mass Transit District Service Occupation Tax (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 355.01) is on the serviceman. Nevertheless, the General Assembly has authorized persons subject to this tax to reimburse themselves for their serviceman's Metro East Mass Transit District Service Occupation Tax liability by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 439.31 et seq.), pursuant to such bracket schedules as the Department has prescribed. (See 86 Ill. Adm. Code 150.Table A.)

c) Exclusion From "Selling Prices"

Any amount added by a supplier to the selling price of tangible personal property sold to a serviceman for retransfer as an incident to service because of Metro East Mass Transit District Service Occupation Tax, or because of the Service Occupation Tax (Ill. Rev. Stat. 1989, ch. 120, pars. 439.101 et seq.) and reimbursing amounts collected pursuant to Home Rule County Service Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 34, par. 5-1007) and Home Rule Municipal Service Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 25 24, par. 8-11-5), Non-Home Rule Municipal Service Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 24, par. 8-11-1.4) and collected from the purchasing serviceman, shall not be regarded as a part of the selling prices which are subject to such Metro East Mass Transit District Service Occupation Tax.