

**Illinois Department of Revenue
Regulations**

Title 86 Part 495 Section 495.120 Mobile Operations – Service Address

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 495
TELECOMMUNICATIONS EXCISE TAX**

Section 495.120 Mobile Operations – Service Address

When the "service address" is not a defined location, as in the case of mobile phones, paging systems, or maritime systems, "service address" means the customer's place of primary use as defined in the Mobile Telecommunications Sourcing Conformity Act [35 ILCS 638]. (Section 2(n) of the Act)

(Source: Amended at 42 Ill. Reg. 19044, effective October 3, 2018)