

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 640 Section 640.120 Jurisdictional Questions</b>
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**TITLE 86: REVENUE**

**PART 640  
COUNTY WATER COMMISSION SERVICE OCCUPATION TAX**

**Section 640.120 Jurisdictional Questions**

- a) If the Service Occupation Tax is collected on the transaction by the supplier from the purchasing serviceman for remittance to the Department by such supplier, the supplier shall also collect and remit County Water Commission Service Occupation Tax on the transaction if the supplier's place of business is located in the territory of the Commission.
  
- b) If the Service Occupation Tax on a transaction is being remitted directly to the Department by the serviceman rather than by a supplier, the serviceman shall also pay County Water Commission Service Occupation Tax to the Department on the same transaction if such serviceman's place of business is located in the territory of the Commission. This is true whether the serviceman bought the property in Illinois or outside Illinois.