

**Illinois Department of Revenue
Regulations**

Title 86 Part 640 Section 640.135 Effective Date

TITLE 86: REVENUE

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

Section 640.135 Effective Date

When a given County Water Commission Service Occupation Tax goes into effect, it applies to sales of service made in the course of the serviceman's engaging in the business of selling services within the territory of the Commission on or after the effective date of the ordinance imposing such tax. For this purpose, the date of the sale of service is deemed to be the date of delivery, to the user, of the tangible personal property which the serviceman retransfers as an incident to service.