

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 670 Section 130 Table of Contents</b>
--

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

**PART 670  
SPECIAL COUNTY RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY**

**Section 670.130 Ordinance Filing Deadlines; When Tax Rate Change Applies**

- a) *If a county imposes a tax under the Special County Occupation Tax For Public Safety Law (Law), the county board may, by ordinance, discontinue or lower the rate of the tax. If the county board has lowered the tax rate or discontinued the tax, a referendum must be held in accordance with Section 5-1006.5(a) of the Law, and the referendum must pass, prior to subsequent increases of the rate or reimposition of the tax in order to increase the rate of the tax or to reimpose the discontinued tax. [55 ILCS 5/5-1006.5(e-5)]*
  
- b) *Beginning January 1, 2014, the results of any election authorizing a proposition to impose the tax or effecting an increase in the rate of the tax, along with the ordinance adopted to impose the tax or increase the rate of the tax, or any ordinance adopted to lower the rate or discontinue the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue either:*
  - 1) *on or before the first day of May, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the adoption and filing; or*
  - 2) *on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the adoption and filing. [55 ILCS 5/5-1006.5(f)]*
  
- c) *For the purpose of determining which tax rate applies, the date of the sale is deemed to be the date of the delivery of the property.*

(Source: Amended at 39 Ill. Reg. 11515, effective July 29, 2015)