

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 694 Section 694.115 Jurisdictional Questions</b>
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**TITLE 86: REVENUE**

**PART 694**

**NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

**Section 694.115 Jurisdictional Questions**

- a) When used in this Part, "municipal" and "municipality" mean a city, village, or incorporated town, including an incorporated town that has superseded a civil township.
  
- b) If the Illinois Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Non-Home Rule Service Occupation Tax to the Department on the same transaction if the serviceman's place of business is located in the municipality.