

Illinois Department of Revenue
Regulations

Title 86 Part 695 Section 695.130 Effective Date

TITLE 86: REVENUE

PART 695
COUNTY MOTOR FUEL TAX

Section 695.130 Effective Date

An ordinance or resolution imposing a County Motor Fuel Tax or effecting a change in the rate thereof shall be effective on the first day of the second calendar month next following the month in which the ordinance or resolution is adopted and a certified copy thereof is filed with the Department, whereupon the Department shall proceed to administer and enforce the ordinance or resolution on behalf of the county as of the effective date of the ordinance or resolution. Upon a change in the rate of tax or upon the discontinuance of the tax, the county board of the county shall, on or not later than 5 days after the effective date of the ordinance or resolution discontinuing the tax or effecting a change in rate, transmit to the Department a certified copy of the ordinance or resolution effecting the change or discontinuance (Section 5-1035.1 of the Law). For purposes of determining which tax rate applies, the date of the sale is deemed to be the date of the delivery of the property.