

**Illinois Department of Revenue
Regulations**

Title 86 Part 380 Section 380.115 Jurisdictional Questions

TITLE 86: REVENUE

**PART 380
METRO EAST MASS TRANSIT DISTRICT
SERVICE OCCUPATION TAX**

Section 380.115 Jurisdictional Questions

If the Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Metro East Mass Transit district Service Occupation Tax to the Department on the same transaction if such serviceman's place of business is located in the district. This is true whether the serviceman bought the property in Illinois or outside Illinois.

(Source: Amended at 15 Ill. Reg. 6299, effective April 11, 1991)