

**Illinois Department of Revenue
Regulations**

Title 86 Part 380 Section 380.130 Effective Date

TITLE 86: REVENUE

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

Section 380.130 Effective Date

When a given Metro East Mass Transit District 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 taxing district 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 the delivery, to the user, of the tangible personal property which the serviceman retransfers as an incident to service.