

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 396 Section 396.130 Effective Date**

**TITLE 86: REVENUE**

**PART 396**

**METRO-EAST PARK AND RECREATION DISTRICT SERVICE OCCUPATION TAX**

**Section 396.130 Effective Date**

An ordinance or resolution imposing or discontinuing the Metro-East Park and Recreation District Service Occupation Tax, or an ordinance extending the imposition of a tax, shall be adopted and a certified copy filed with the Department either:

- a) on or before the first day of April. After the filing the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or
- b) on or before the first day of October. After the filing the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of January next following the adoption and filing.

For purposes of determining which tax rate applies, the date of the sale of service is deemed to be the date of the delivery, to the user, of the tangible personal property that the serviceman retransfers as an incident to service.