

**Illinois Department of Revenue
Regulations**

Title 86 Part 630 Section 630 Table of Contents

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 630
COUNTY WATER COMMISSION RETAILERS' OCCUPATION TAX

Section

630.101	Nature and Rate of the County Water Commission Retailers' Occupation Tax
630.105	Exemptions from the County Water Commission Retailers' Occupation Tax
630.110	Registration and Returns
630.115	Claims to Recover Erroneously Paid Tax
630.120	Jurisdictional Questions
630.125	Incorporation of Retailers' Occupation Tax Regulations by Reference
630.130	Penalties, Interest and Procedures
630.135	Effective Date

AUTHORITY: Implementing Section 4(b) of the Water Commission Act of 1985 [70 ILCS 3720] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].

SOURCE: Adopted at 13 Ill. Reg. 9362, effective June 6, 1989; amended at 15 Ill. Reg. 5762, effective April 5, 1991; amended at 24 Ill. Reg. 17808, effective November 28, 2000; emergency amendment at 38 Ill. Reg. 4112, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14368, effective June 25, 2014.