

**Illinois Department of Revenue
Regulations**

Title 86 Part 650 Section 650.120 Effective Date

TITLE 86: REVENUE

**PART 650
COUNTY WATER COMMISSION USE TAX**

Section 650.120 Effective Date

When a given County Water Commission Use Tax goes into effect, it applies to purchases made on or after the effective date of the ordinance imposing the tax. For this purpose, the date of the purchase is deemed to be the date of delivery of the property to the purchaser. The same rule applies when determining the effective date of an increase or decrease in the rate of the County Water Commission Use Tax.