

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.1025 Advertising in Regard to the Tax

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

Section 140.1025 Advertising in Regard to the Tax

A serviceman incurring Service Occupation Tax as described in Section 140.106 or 140.109 of this Part, when required to collect the Service Use Tax from his service customer, may not advertise or state, in any manner, that he (the serviceman) will assume or absorb the tax. Likewise, the serviceman may not state in any manner that the Service Use Tax will be refunded (except when a bona fide refund is made when goods are returned, or when a claim for credit is made under the provisions of the Act).

(Source: Amended at 25 Ill. Reg. 4971, effective March 23, 2001)