

**Illinois Department of Revenue
Regulations**

Index 86 Part 160 Section 160 Table of Contents

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 160
SERVICE USE TAX

Section	
160.101	Nature of the Tax
160.105	Definitions
160.110	Kinds of Uses And Users Not Taxed
160.111	Commercial Distribution Fee Sales Tax Exemption
160.115	Collection Of The Service Use Tax By Servicemen
160.116	Persons Who Lease Tangible Personal Property to Exempt Hospitals
160.117	Persons Who Lease Tangible Personal Property to Governmental Bodies
160.120	Receipt For The Tax (Repealed)
160.125	Special Information For Users
160.130	Registration Of Servicemen
160.135	Serviceman's Return
160.140	Penalties, Interest, Statute of Limitations and Administrative Procedures
160.145	Incorporation Of Illinois Service Occupation Tax Regulations By Reference
160.150	Claims To Recover Erroneously Paid Tax – Limitations – Procedures
160.155	Disposition Of Credit Memoranda By Holders Thereof
160.160	Refunds
160.165	Interest

AUTHORITY: Implementing the Service Use Tax Act [35 ILCS 110] and authorized by Section 2505-100 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-100].

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