

**Illinois Department of Revenue
Regulations**

Title 86 Part 680

Table of Contents

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 680
SPECIAL COUNTY SERVICE OCCUPATION TAX FOR PUBLIC SAFETY**

Section

680.101	Nature of the Special County Service Occupation Tax For Public Safety
680.105	Registration and Returns
680.110	Claims to Recover Erroneously Paid Tax
680.115	Jurisdictional Questions
680.120	Incorporation of Service Occupation Tax Regulations by Reference
680.125	Penalties, Interest and Procedures
680.130	Ordinance Filing Deadlines; When Tax Rate Change Applies

AUTHORITY: Implementing Section 5-1006.5 of the Special County Occupation Tax For Public Safety Law of the Counties Code [55 ILCS 5/5-1006.5] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-95].

Source: Adopted at 20 Ill. Reg. 13073, effective September 24, 1996; amended at 22 Ill. Reg. 14930, effective August 3, 1998; amended at 24 Ill. Reg. 8143, effective May 26, 2000; amended at 39 Ill. Reg. 11519, effective July 29, 2015.