**Section 150.120 Effective Date of New Taxes**

When something that has been exempted becomes liable as to purchases that are made on and after some particular date, the date of purchase for this purpose shall be deemed to be the date of the delivery of the property. This is true even if such delivery is made under a contract that was entered into before the effective date of the new tax.

(Source: Amended and effective September 9, 1969)