**Section 390.120 Effective Date**

When a given Metro East Mass Transit District 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 the 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 a Metro East Mass Transit District Use Tax.