**Section 630.105 Exemptions from the County Water Commission Retailers' Occupation Tax**

a) Exemptions Similar to the Retailers' Occupation Tax

The County Water Commission Retailers' Occupation Tax contains the same exemptions as found in the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 440 et seq.).

(Source: Amended at 15 Ill. Reg. 5762, effective April 5, 1991)