**Section 680.101 Nature of the Special County Service Occupation Tax For Public Safety**

a) Authority to Impose Tax

 The County Board of any county with a population in excess of 180,000 inhabitants, as determined by the most recent decennial census, is authorized by Section 5-1006.5 of the Counties Code [55 ILCS 5/5-1006.5] (the Code) to impose a tax on all persons engaged in the business of making sales of service in such county, at the same rate of tax imposed pursuant to Section 5-1006.5 of the selling price of all tangible personal property transferred by such serviceman either in the form of tangible personal property or in the form of real estate as an incident to such sale of service to provide revenue to be used exclusively for public safety purposes in that county. "Public safety" includes, but is not limited to, fire fighting, police, medical ambulance, or other emergency services. If imposed, such tax shall only be imposed in ¼% increments. The tax imposed by a county under the Code and this Part, and all civil penalties that may be assessed as an incident thereof, shall be collected and enforced by the Illinois Department of Revenue (Department).

b) Passing on the Tax

 Servicemen are required to collect the Special County Service Occupation Tax For Public Safety (when applicable) from purchasers of service in conformance with the requirements of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140). The legal incidence of the Special County Service Occupation Tax For Public Safety is on the serviceman. Nevertheless, the General Assembly has authorized persons subject to any tax imposed pursuant to the authority granted in the Special County Service Occupation Tax For Public Safety Law to reimburse themselves for their servicemen's Special County Service Occupation Tax For Public Safety liability by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act [35 ILCS 110], pursuant to such bracket schedules as the Department has prescribed (see 86 Ill. Adm. Code 150.Table A).

c) Exclusion from "Cost Prices"

 Any amount added by a serviceman to the selling price of tangible personal property as an incident to service because of a Special County Service Occupation Tax For Public Safety, or because of the Illinois Service Occupation Tax [35 ILCS 115], the Home Rule Municipal Service Occupation Tax [65 ILCS 5/8-11-5], the Non-Home Rule Municipal Service Occupation Tax [65 ILCS 5/8-11-1.4], the Metro East Mass Transit District Service Occupation Tax [70 ILCS 3610/5.01], the Regional Transportation Authority Service Occupation Tax [70 ILCS 3615/4.03] or the County Water Commission Service Occupation Tax [70 ILCS 3720/4(c)], shall not be regarded as a part of the selling price which is subject to such Special County Service Occupation Tax For Public Safety.

(Source: Amended at 22 Ill. Reg. 14930, effective August 3, 1998)