**Section 380.130 Effective Date**

When a given Metro East Mass Transit District Service Occupation Tax goes into effect, it applies to sales of service made in the course of the serviceman's engaging in the business of selling services within the taxing district on or after the effective date of the ordinance imposing such tax. For this purpose, the date of the sale of service is deemed to be the date of the delivery, to the user, of the tangible personal property which the serviceman retransfers as an incident to service.