**Section 396.105 Registration and Returns**

a) A serviceman's registration under the Service Occupation Tax Act [35 ILCS 115] or the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the purposes of the Metro-East Park and Recreation District Act. No special registration for the Metro-East Park and Recreation District Service Occupation Tax is required.

b) The information required for the Metro-East Park and Recreation District Service Occupation Tax shall be furnished on the taxpayer's Illinois Service Occupation Tax return form.