**Section 396.115 Jurisdictional Questions**

a) When used in this Part, "district" means the Metro-East Park and Recreation District created under the Metro-East Park and Recreation District Act.

b) If the Illinois Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Metro-East Park and Recreation District Service Occupation Tax to the Department on the same transaction if the serviceman's place of business is located in the district.