**Section 640.105 Exemptions from the County Water Commission Service Occupation Tax**

The County Water Commission Service Occupation Tax contains the same exemptions found in the Service Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 439.101 et seq.).

(Source: Amended at 15 Ill. Reg. 5770, effective April 5, 1991)