

**Illinois Department of Revenue
Regulations**

Title 86 Part 131 Section 180 Application of Other Rules

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 131
LEVELING THE PLAYING FIELD FOR ILLINOIS RETAIL ACT**

Section 131.180 Application of Other Rules

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) shall apply to entities regulated by this Part, to the extent not in conflict with the provisions of this Part.

(SOURCE: Adopted at 45 Ill. Reg. 931, effective December 31, 2020.)