

**Illinois Department of Revenue
Regulations**

Title 86 Part 195 Section 150 INCORPORATION BY REFERENCE

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

**PART 195
PARKING EXCISE TAX**

Section 195.150 Incorporation by Reference

All of the provisions of Sections 1, 2a, 2b, 3 (except provisions relating to transaction returns and except for provisions that are inconsistent with the Act, in respect to all provisions of those Sections other than the State rate of tax), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act that are not inconsistent with the Act, and all provisions of the Uniform Penalty and Interest Act [35 ILCS 735] shall apply, as far as practicable, to the subject matter of the Act to the same extent as if those provisions were included in the Act [35 ILCS 525/10-55].

(SOURCE: Adopted at 44 Ill. Reg.9222, effective May 29, 2020.)