

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 220 Section 220.120 Incorporation of Retailers' Occupation Tax Regulations by Reference |
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TITLE 86: REVENUE

**PART 220
HOME RULE COUNTY RETAILERS' OCCUPATION TAX**

Section 220.120 Incorporation of Retailers' Occupation Tax Regulations by Reference

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) which are not incompatible with the Home Rule County Retailers' Occupation Tax Act or any special Regulations that may be promulgated by the Department thereunder, are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 5783, effective April 9, 1991)