

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 230 Section 230.120 Incorporation of Service Occupation Tax Regulations by Reference</b>
---

**TITLE 86: REVENUE**

**PART 230  
HOME RULE COUNTY SERVICE OCCUPATION TAX**

**Section 230.120 Incorporation of Service Occupation Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Service Occupation Tax Regulations (86 Ill. Adm. Code 140) which are not incompatible with the Home Rule County Service 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. 5796, effective April 9, 1991)