

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 270 Section 270.120 Incorporation of Retailers' Occupation Tax Regulations by Reference</b>
--

**TITLE 86: REVENUE**

**PART 270  
HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX**

**Section 270.120 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), are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 3507, effective February 21, 1991)