

**Illinois Department of Revenue
Regulations**

Title 86 Part 280 Section 280.120 Incorporation of Service Occupation Tax Regulations by Reference

TITLE 86: REVENUE

**PART 280
HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

Section 280.120 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), except Subpart A as it pertains to rate, are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 6290, effective April 11, 1991)