

**Illinois Department of Revenue
Regulations**

**Title 86 Part 320 Section 320.120 Incorporation of the Retailers' Occupation
Tax Regulations by Reference**

TITLE 86: REVENUE

**PART 320
REGIONAL TRANSPORTATION AUTHORITY
RETAILERS' OCCUPATION TAX**

Section 320.120 Incorporation of the 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. 6316, effective April 11, 1991)