

**Illinois Department of Revenue
Regulations**

**Title 86 Part 330 Section 330.120 Incorporation of the Service Occupation
Tax Regulations by Reference**

TITLE 86: REVENUE

**PART 330
REGIONAL TRANSPORTATION AUTHORITY
SERVICE OCCUPATION TAX**

Section 330.120 Incorporation of the 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 Service Occupation Tax Subpart A as it pertains to rate, are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 5822, effective April 5, 1991)