

Illinois Department of Revenue
Regulations

Title 86 Part 475 Section 180 Incorporation by Reference

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 475
ILLINOIS HYDRAULIC FRACTURING TAX ACT

Section 475.180 Incorporation by Reference

All of the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act that are not inconsistent with the Tax Act, and all provisions of the Uniform Penalty and Interest Act, shall apply, as far as practicable, to the subject matter of the Tax Act to the same extent as if those provisions were included in the Tax Act [35 ILCS 450/2-70].