

**Illinois Department of Revenue
Regulations**

Title 86 Part 670 Section 670.120 Incorporation of Retailers' Occupation Tax Regulations by Reference
--

TITLE 86: REVENUE

**PART 670
SPECIAL COUNTY RETAILERS' OCCUPATION TAX
FOR PUBLIC SAFETY**

Section 670.120 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) which are not incompatible with the Special County Retailers' Occupation Tax For Public Safety Law or any special Regulations that may be promulgated by the Department thereunder are incorporated herein by reference and made a part hereof.