

**Illinois Department of Revenue
Regulations**

Title 86 Part 693 Section 693.120 Retailers' Occupation Tax Regulations

TITLE 86: REVENUE

PART 693

NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX

Section 693.120 Retailers' Occupation Tax Regulations

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax regulations (86 Ill. Adm. Code 130) that are not incompatible with the Non-Home Rule Municipal Retailers' Occupation Tax Act shall apply to the tax imposed pursuant to this Part.