

**Illinois Department of Revenue
Regulations**

Title 86 Part 694 Section 694.120 Service Occupation Tax Regulations

TITLE 86: REVENUE

PART 694

NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX

Section 694.120 Service Occupation Tax Regulations

To avoid needless repetition, the substance and provisions of all Service Occupation Tax regulations (86 Ill. Adm. Code 140) that are not incompatible with the Non-Home Rule Municipal Service Occupation Tax Act shall apply to the tax imposed pursuant to this Part.