**Section 220.115 Jurisdictional Questions**

The substance and provisions of 86 Ill. Adm. Code 270.115 of the Home Rule Municipal Retailers' Occupation Tax Regulations which are not incompatible with the Home Rule County Retailers’ Occupation Tax Law of the Counties Code, shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "home rule county" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Home Rule County Retailers' Occupation Tax for purposes of this Part. When used in this Part, "County" includes all territory located within the county, including all territory within cities, villages or incorporated towns, including an incorporated town that has superseded a civil township.

(Source: Amended at 47 Ill. Reg. 2719, effective February 7, 2023)