**Section 295.110 Incorporation of Use Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Use Tax Rules (86 Ill. Adm. Code 150), except Subpart A as it pertains to subject matter and rate; Subpart G as it pertains to registration of out-of-State retailers; Subpart H as it pertains to deduction for collecting tax; and Subpart M as it pertains to retailers and the use of a credit memorandum to discharge State or municipal tax liabilities, are incorporated herein by reference and made a part hereof.