**Section 320.120 Incorporation of the 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), are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 6316, effective April 11, 1991)