**Section 395.115 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 Metro-East Park and Recreation District Retailers' Occupation Tax Law, shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "Metro-East Park and Recreation District" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Metro-East Park and Recreation District Retailers' Occupation Tax for purposes of this Part. When used in this Part, "Metro-East Park and Recreation District" means that district created pursuant to the Metro-East Park and Recreation District Act, and consisting of one or more of the Counties of Madison, St. Clair, Monroe, Clinton, Macoupin and Jersey that have, by way of procedures described in Section 10 of the Act [70 ILCS 1605/101], been included in this district.

(Source: Amended at 47 Ill. Reg. 2775, effective February 7, 2023)