**Section 690.115 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 Salem Civic Center Retailer's Occupation Tax Law, shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "metropolitan area" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Salem Civic Center Retailers' Occupation Tax for purposes of this Part. When used in this Part, "Metropolitan Area" means all territory in the State of Illinois lying within the corporate boundaries of the City of Salem in Marion County.

(Source: Amended at 47 Ill. Reg. 2814, effective February 7, 2023)