**Section 693.115 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 Non-Home Rule Municipal Retailers' Occupation Tax Act, shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "non-home rule municipality" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Non-Home Rule Municipal Retailers' Occupation Tax for purposes of this Part.

When used in this Part, "municipal" and "municipality" mean a city, village or incorporated town, including an incorporated town that has superseded a civil township.

(Source: Amended at 47 Ill. Reg. 2827, effective February 7, 2023)