**Section 195.150 Incorporation by Reference**

*All of the provisions of Sections 1, 2a, 2b, 3 (except provisions relating to transaction returns and except for provisions that are inconsistent with* the Act*, in respect to all provisions of those Sections other than the State rate of tax), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act* [35 ILCS 120] *that are not inconsistent with* the Act*, and all provisions of the Uniform Penalty and Interest Act* [35 ILCS 735] *shall apply, as far as practicable, to the subject matter of the Act to the same extent as if those provisions were included in* the Act. *The enumerated provisions of the Retailers' Occupation Tax Act* in this Section *and all provisions of the Uniform Penalty and Interest Act shall apply, as far as practicable, to booking intermediaries required to be registered under Section 10-30 of* theAct*.* [35 ILCS 525/10-50]

(Source: Amended at 48 Ill. Reg. 12523, effective August 5, 2024)