**Section 320.115 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 Regional Transportation Authority Retailers’ Occupation Tax Law, shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "Metropolitan Region" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Regional Transportation Authority Retailers’ Occupation Tax for purposes of this Section. When used in this Part, "Metropolitan Region" means all territory included within the Regional Transportation Authority as provided in the Regional Transportation Authority Act, and such territory as may be annexed to the Regional Transportation Authority.

(Source: Amended at 47 Ill. Reg. 2749, effective February 7, 2023)