**Section 370.115 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 Local Mass Transit 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 Mass Transit District" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Metro East Mass Transit District Retailers' Occupation Tax for purposes of this Part. When used in this Part, "Metro East Mass Transit District" means one or more local mass transit districts created pursuant to the Local Mass Transit District Act, composed only of Madison, St. Clair or Monroe Counties, or any combination thereof, or any territory annexed to this district.

(Source: Amended at 47 Ill. Reg. 2762, effective February 7, 2023)