**Section 380.120 Incorporation of Service Occupation Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Service Occupation Tax Regulations (86 Ill. Adm. Code 140), except Subpart A as it pertains to rate, are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 6299, effective April 11, 1991)