**Section 515.140 Incorporation by Reference**

*All the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act that are not inconsistent with the Water and Sewer Financial Assistance Act apply, as far as practicable, to the surcharge imposed by the Act to the same extent as if those provisions were included in the Act. References in the incorporated Sections of the Retailers' Occupation Tax Act to retailers, to sellers, or to persons engaged in the business of selling tangible personal property mean persons required to remit the charge imposed under the Act* [305 ILCS 21/30].