**Section 630.120 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 County Water Commission Retailers' Occupation Tax Law, shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "county water commission" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean County Water Commission Retailers' Occupation Tax for purposes of this Part.

a) When used in this Part, "Home County" means any county in which the municipalities thereof have in the aggregate, within their corporate limits, more than 50% of the population of that county.

b) When used in this Part, "County Water Commission" means any water commission constituted pursuant to Division 135 of the Illinois Municipal Code [65 ILCS 5] or established by operation of law under Public Act 83-1123, as amended, that includes municipalities within a Home County, when the Home County is contiguous to a county that has a population in excess of 1,000,000 inhabitants.

c) When used in this Part, the "Territory" of a County Water Commission includes:

1) all of the territory of the Home County of that County Water Commission except that territory located within the corporate limits of excluded units as defined in Section 2 of the Water Commission Act of 1985 [70 ILCS 3720/2]; and

2) all of the territory located outside that Home County but included within the corporate limits of an included unit as defined in Section 2 of the Water Commission Act of 1985 [70 ILCS 3720/2].

(Source: Amended at 47 Ill. Reg. 2788, effective February 7, 2023)