**Section 670.115 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 Special County Occupation Tax For Public Safety shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "county" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Special County Retailers' Occupation Tax for Public Safety for purposes of this Part. When used in this Part, "County" includes all territory located within the county, including all territory within cities, villages or incorporated towns, including an incorporated town that has superseded a civil township.

(Source: Amended at 47 Ill. Reg. 2801, effective February 7, 2023)