**Section 670.120 Incorporation of Retailers' Occupation Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) which are not incompatible with the Special County Retailers' Occupation Tax For Public Safety Law or any special Regulations that may be promulgated by the Department thereunder shall apply to the tax imposed pursuant to this Part.