**Section 696.115 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 Municipal Motor Fuel Tax Law, shall apply to this Part. References to a "home rule municipality" or "municipality" in Section 270.115 mean "municipality" for purposes of this Section. References to the Home Rule Municipal Retailers’ Occupation Tax in Section 270.115 mean Municipal Motor Fuel Tax for purposes of this Part. When used in this Part, "Municipality" includes all territory located within a municipality, and refers to all cities, villages or incorporated towns, including an incorporated town that has superseded a civil township, that are in Cook County and, therefore, authorized under the Municipal Motor Fuel Tax Law to impose a Municipal Motor Fuel Tax.

(Source: Amended at 47 Ill. Reg. 2851, effective February 7, 2023)