What does “incorporate by reference” mean? If a governmental agency or authority having jurisdiction (AHJ) over code adoption wishes to adopt a model code for legislative or regulatory purposes, it will enact an ordinance, regulation or law to incorporate by reference (IBR) the relevant code. The actual text of the model code is not included in the law, but the enacting law will include the full text of any changes or amendments enacted by the legislative body of the AHJ.