

**Illinois Department of Revenue
Regulations**

Title 86 Part 195 Section 130 BOOKS AND RECORDS

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 195
PARKING EXCISE TAX**

Section 195.130 Books and Records

- a) Every operator shall keep records and books of all sales of parking spaces, together with invoices, sales records, copies of bills of sale, and other pertinent papers and documents. For purposes of this Section, "records" means all data maintained by the operator, including data on paper, microfilm, microfiche or any type of machine-sensible data compilation.
- b) All books and records and other papers and documents that are required by the Act to be kept shall be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.
- c) It shall be presumed that all purchases of parking spaces are subject to tax under the Act until the contrary is established. The burden of proving that a transaction is not taxable under the Act shall be upon the person who would be required to remit the tax to the Department if the transaction were taxable.
- d) Any operator who fails to keep books and records or fails to produce books and records for examination, as required by this Section, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of \$1,000, for the first failure to keep books and records or produce books and records for examination, and a penalty of \$3,000, for each subsequent failure to keep books and records or produce books and records for examination. The penalties imposed under this Section shall not apply if the taxpayer shows that he or she acted with ordinary business care and prudence.
- e) The provisions of 86 Ill. Adm. Code 130.815 that are not inconsistent with the Parking Excise Tax Act shall apply, as far as practicable, to the subject matter of this Part to the same extent as if those provisions were included in this Part.

(SOURCE: Adopted at 44 Ill. Reg.9222, effective May 13, 2020.)