

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 195 Section 140 REVOCATION OF CERTIFICATE OF REGISTRATION**

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

**PART 195  
PARKING EXCISE TAX**

**Section 195.140 Revocation of Certificate of Registration**

- a) *The Department may, after notice and a hearing, revoke the certificate of registration of any operator who violates any of the provisions of the Act or this Part. Before revocation of a certificate of registration, the Department shall, within 90 days after noncompliance and at least 7 days prior to the date of the hearing, give the operator so accused notice in writing of the charge against him or her, and on the date designated shall conduct a hearing upon this matter. The lapse of the 90-day period shall not preclude the Department from conducting revocation proceedings at a later date if necessary. Any hearing held under this Section shall be conducted by the Director or by any officer or employee of the Department designated in writing by the Director.*
- b) *The Department may revoke a certificate of registration for the reasons set forth in Section 2505-380 of the Department of Revenue Law.*
- c) *Upon the hearing of any such proceeding, the Director or any officer or employee of the Department designated in writing by the Director may administer oaths. The Department may procure by its subpoena the attendance of witnesses and, by its subpoena duces tecum, the production of relevant books and papers. Any circuit court, upon application either of the operator or of the Department, may, by order duly entered, require the attendance of witnesses and the production of relevant books and papers before the Department in any hearing relating to the revocation of certificates of registration. Upon refusal or neglect to obey the order of the court, the court may compel obedience to the order by proceedings for contempt.*
- d) *The Department may, by application to any circuit court, obtain an injunction requiring any person who engages in business as an operator under the Act to obtain a certificate of registration. Upon refusal or neglect to obey the order of the court, the court may compel obedience by proceedings for contempt. (Section 10-35 of the Act)*

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