

**Illinois Department of Revenue
Regulations**

Title 86 Part 200 Section 200.101 Scope and Construction

TITLE 86: REVENUE

**PART 200
PRACTICE AND PROCEDURE FOR HEARINGS BEFORE
THE ILLINOIS DEPARTMENT OF REVENUE**

Section 200.101 Scope and Construction

- a) Scope. This Part governs the practice and procedure in all contested cases in the Office of Administrative Hearings of the Illinois Department of Revenue (Department), including but not limited to statutory references cited in the authority note.
- b) General. In the course of administering and enforcing the provisions of the Illinois Tax Laws, the Director of Revenue on behalf of the Department, or any other Department officer or employee authorized and designated in writing by the Director to act in his stead, may conduct investigations and hold hearings on matters covered by such laws and, in connection therewith, may examine books, papers, records or memoranda, may require the attendance of any person or of any officer or employee of such person, may take testimony and require the furnishing of evidence and information. A designated Administrative Law Judge shall preside over the hearing (including any rehearings).

(Source: Amended at 20 Ill. Reg. 888, effective January 1, 1996)