

**Illinois Department of Revenue
Regulations**

Title 86 Part 270 Section 270.125 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 270
HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX**

Section 270.125 Penalties, Interest and Procedures

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Home Rule Municipal Retailers' Occupation Tax Act as under the Illinois Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 440 et seq.).

(Source: Amended at 15 Ill. Reg. 3507, effective February 21, 1991)