

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 320 Section 320.125 Penalties, Interest and Procedures**

**TITLE 86: REVENUE**

**PART 320  
REGIONAL TRANSPORTATION AUTHORITY  
RETAILERS' OCCUPATION TAX**

**Section 320.125 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 Section 4.03(e) of the Regional Transportation Authority Act as under the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1979, ch. 120, pars. 440 et seq.).

(Source: Amended at \_\_\_\_ Ill. Reg. \_\_\_\_ effective \_\_\_\_\_)