

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 330 Section 330.125 Penalties, Interest and Procedures**

**TITLE 86: REVENUE**

**PART 330  
REGIONAL TRANSPORTATION AUTHORITY  
SERVICE OCCUPATION TAX**

**Section 330.125 Penalties, Interest and Procedures**

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other proc together with statutes of limitation, are the same under Section 4.03(f) of the Regional Transportation Au the Illinois Service Occupation Tax Act.

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