

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 340 Section 340.115 Penalties, Interest and Procedures**

**TITLE 86: REVENUE**

**PART 340  
REGIONAL TRANSPORTATION AUTHORITY USE TAX**

**Section 340.115 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, the filing, processing and disposition of claims, matters pertaining to judicial review and other procedural subjects), together with statutes of limitations, are the same under Section 4.03(g) of the Regional Transportation Authority Act as under the Use Tax Act (Ill. Rev. Stat. 1979, ch. 120, par. 439.1).

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