

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 380 Section 380.125 Penalties, Interest and Procedures**

**TITLE 86: REVENUE**

**PART 380  
METRO EAST MASS TRANSIT DISTRICT  
SERVICE OCCUPATION TAX**

**Section 380.125 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 5.01(c) of the Local Mass Transit District Act as under the Service Occupation Tax Act.

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