

**Illinois Department of Revenue
Regulations**

Title 86 Part 425 Section 145 Penalties and Interest; Procedures

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 425
MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

Section 425.145. Penalties and Interest; Procedures

- a) 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 Law as under the Illinois Retailers' Occupation Tax Act.
- b) All provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Law shall apply.

(SOURCE: Adopted at 44 Ill. Reg.10790, effective June 02, 2020.)