

**Illinois Department of Revenue
Regulations**

Title 86 Part 480 Section 480.120 Penalties, Interest and Procedures

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

**PART 480
HOTEL OPERATORS' OCCUPATION TAX ACT**

Section 480.120 Penalties, Interest and Procedures

All civil penalties, 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 Hotel Operators' Occupation Tax Act as under the Retailers' Occupation Tax Act. For information concerning criminal penalties, see Section 8 of the Hotel Operators' Occupation Tax Act.

(Source: Amended at 43 Ill. Reg. 5109, effective April 16, 2019)