

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 693 Section 693.125 Penalties, Interest and Procedures**

**TITLE 86: REVENUE**

**PART 693**

**NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX**

**Section 693.125 Penalties, Interest and Procedures**

All penalties (both civil and criminal) and 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 Non-Home Rule Municipal Retailers' Occupation Tax Act as under the Illinois Retailers' Occupation Tax Act [35 ILCS 120].