

**Illinois Department of Revenue
Regulations**

Title 86 Part 694 Section 694.125 Penalties, Interest and Procedures

TITLE 86: REVENUE

PART 694

NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX

Section 694.125 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 Service Occupation Tax Act as under the Illinois Service Occupation Tax Act [35 ILCS 115].