

**Illinois Department of Revenue
Regulations**

Title 86 Part 700 Section 700.100 Scope of the UPIA and this Part (UPIA Section 3-1A)

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The Uniform Penalty and Interest Act [35 ILCS 735] (UPIA) and this Part apply to all taxes administered by the Illinois Department of Revenue with the exception of the Racing Privilege Tax Act [230 ILCS 5], the Revenue Act of 1939 [35 ILCS 205], the Real Estate Transfer Tax Act [35 ILCS 305] and the Coin-Operated Amusement Device Tax [35 ILCS 510]. A specific provision of a particular act contrary to the requirements of the UPIA will control, as will a specific provision that may impose a penalty in addition to the penalties provided for in the UPIA. (See UPIA Section 3-1A.)

EXAMPLE: Section 3 of the Cigarette Tax Act [35 ILCS 130/3] requires distributors of cigarettes to purchase cigarette tax stamps and affix those stamps to packages of cigarettes before delivering the cigarettes in this State to a purchaser. Section 3 of the Cigarette Tax Act allows distributors to purchase the tax stamps from the Department with post-dated drafts. Section 3 provides that *a distributor's failure to pay any post-dated draft when due, shall also make such distributor automatically liable to the Department for a penalty equal to 25% of the amount of that draft.* The 25% penalty is a penalty *otherwise provided for in a tax Act* that is in addition to the penalties imposed under the UPIA. (See UPIA Section 3-1A.)

(Source: Amended at 43 Ill. Reg. 14342, effective November 26, 2019)