

**Illinois Department of Revenue
Regulations**

Title 86 Part 370 Section 370.125 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 370
METRO EAST MASS TRANSIT DISTRICT
RETAILERS' OCCUPATION TAX**

Section 370.125 Penalties, Interest and Procedures

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 Section 5.01(b) of the Local Mass Transit District Act as under the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1979, ch. 120, pars. 440 et seq.).