

**Illinois Department of Revenue
Regulations**

Title 86 Part 530 Section 530.225 Penalties
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TITLE 86: REVENUE

PART 530

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND
PHARMACEUTICAL ASSISTANCE ACT**

Section 530.225 Penalties

- a) *Any person who:*
 - 1) *files a fraudulent claim for a grant under the Act; or*
 - 2) *for compensation prepares a claim for this program and knowingly enters false information on the claim for a claimant or a beneficiary; or*
 - 3) *fraudulently files multiple claims; or*
 - 4) *fraudulently states that a nondisabled person is disabled is guilty of a Class 4 felony for the first offense and a Class 3 felony for each subsequent offense. [320 ILCS 25/9]*

- b) *Evidence of fraud includes, but is not limited to, false information in a claim and proof that a claimant or beneficiary has acquired title to a residence or has paid rent for a residence primarily for the purpose of receiving a grant. [320 ILCS 25/6(c)]*

- c) *The Department will use balance due notices or offsets against future grants to recover from any person any amount paid under this program on account of an erroneous or fraudulent claim, together with 6% interest per year.*

- d) *A prosecution for violation of the provisions of the Act may be undertaken at any time within three years after the commission of that violation. [320 ILCS 25/9]*

(Source: Added at 26 Ill. Reg. 8437, effective May 24, 2002)