

**Illinois Department of Revenue
Regulations**

Title 86 Part 700 Section 700.100 Scope of the Act and this Part

TITLE 86: REVENUE

**PART 700
UNIFORM PENALTY AND INTEREST ACT**

SUBPART A: SCOPE AND APPLICATION OF THE ACT

Section 700.100 Scope of the Act and this Part

The Uniform Penalty and Interest Act [35 ILCS 735] ("the Act" or "the 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 Uniform Penalty and Interest Act will control, as will a specific provision that may impose a penalty in addition to the penalties provided for in the UPIA.

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 such draft when due, shall also make such distributor liable to the Department for a penalty equal to 25% of the amount of such 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.

(Source: Amended at 25 Ill. Reg. 5038, effective March 23, 2001)