

Section 900.130 Penalties, Interest and Procedures

- a) *All provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Act shall apply.*
- b) *All the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, and 13 of the ROTA that are not inconsistent with the Act apply, as far as practicable, to the surcharge imposed by the Act to the same extent as if those provisions were included in the Act. References in the ROTA Sections to retailers, to sellers, or to persons engaged in the business of selling tangible personal property mean operators [35 ILCS 175/25].*
- c) *Any operator who fails to make a return or who makes a fraudulent return is guilty of a Class 4 felony [35 ILCS 175/45].*
- d) Any person aggrieved by any decision of the Department under this Part may, within 60 days after notice of the decision, protest in writing and request a hearing. Upon receiving a written request for a hearing, the Department shall give notice to the person requesting the hearing of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of this Part. The Department shall issue to that person its final administrative decision in the matter. In the absence of a protest and request for a hearing within 60 days, the Department's decision shall become final without any further determination being made or notice given.
- e) *The circuit court of any county in which a hearing is held has the power to review all final administrative decisions of the Department in administering the surcharge imposed under the Act. The term "administrative decision" is defined as in Section 3-101 of the Code of Civil Procedure [735 ILCS 5/3-101]. [35 ILCS 175/40]*