

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Parking Excise Tax
- 2) Code Citation: 86 Ill. Adm. Code 195
- 3) 

<u>Section Numbers:</u>	<u>Proposed Actions:</u>
195.100	Amendment
195.105	Amendment
195.110	Amendment
195.120	Amendment
195.125	Amendment
195.130	Amendment
195.135	Amendment
195.140	Amendment
195.150	Amendment
- 4) Statutory Authority: Implementing and authorized by the Parking Excise Tax Act [35 ILCS 525].
- 5) A Complete Description of the Subjects and Issues Involved: The rulemaking implements the amendments to the Parking Excise Tax Act (35 ILCS 525) enacted by Public Act 102-700, Article 100, effective July 1, 2023, and Public Act 103-9, Article 20, effective July 1, 2023. The amendments to the Parking Excise Tax Act clarify the imposition, collection, and remittance of the tax when booking intermediaries facilitate the use of parking spaces on behalf of registered and unregistered operators of parking areas and garages.

Section 195.100 is amended to explain the obligation of a booking intermediary to collect and remit the parking excise tax when it facilitates the use of a parking space in an area or garage operated by an unregistered operator.

Section 195.105 is amended to eliminate the definition of "charge or fee paid for parking" and amend the definition of "operator".

Section 195.110 is amended to explain how the tax is imposed on operators before July 1, 2023, and to explain how the tax is imposed on booking intermediaries and registered and unregistered operators beginning January 1, 2024.

Section 195.120 is amended to explain how the tax is collected and remitted to the Department by operators before July 1, 2023, and to explain how the tax is

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

collected and remitted to the Department by booking intermediaries and registered and unregistered operators beginning January 1, 2024.

Section 195.125 is amended to explain when and how operators must file returns with the Department before July 1, 2023, and to explain when and how booking intermediaries and registered and unregistered operators must file returns with the Department beginning January 1, 2024.

Section 195.130 is amended to explain the obligation of booking intermediaries to maintain books and records.

Section 195.135 is amended to explain the obligation of booking intermediaries to register with the Department.

Section 195.140 is amended to explain the Department's rights to revoke the certificate of registration of a booking intermediary.

Section 195.150 is amended to explain that certain enumerated provisions of the Retailers' Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act apply, as far as practicable, to booking intermediaries required to be registered under Section 10-30 of the Act.

- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? No
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? No
- 11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.
- 12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

Alexis K. Overstreet  
Deputy General Counsel  
Sales and Excise Taxes  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794

(217) 782-2844  
[REV.GCO@illinois.gov](mailto:REV.GCO@illinois.gov)

13) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Small businesses engaged in the business of operating parking areas and garages and booking intermediaries engaged in the business of facilitating the sale of parking spaces in parking areas or garages owned by operators are affected by the amendments.
- B) Reporting, bookkeeping or other procedures required for compliance: Operators and booking intermediaries must maintain books and records to verify the collection of the tax from the purchaser of parking spaces, remit the tax to the Department of Revenue along with tax returns for the reporting period
- C) Types of professional skills necessary for compliance: Simple accounting, computer, and bookkeeping skills.

14) Small Business Impact Analysis:

- A) Types of businesses subject to the proposed rule:
  - 48-49 Transportation and Warehousing
  - 51 Information
  - 53 Real Estate Rental and Leasing
- B) Categories that the agency reasonably believes the rulemaking will impact, including:
  - ii. regulatory requirements;
  - iii. purchasing;

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- v. licensing fees; and
- viii. record keeping

15) Regulatory Agenda on which this rulemaking was summarized: January 2024

The full text of the Proposed Amendments begins on the next page:

**Section 195.100 Nature of the Tax**

- a) *Beginning January 1, 2020, the Parking Excise Tax Act ("Act") [35 ILCS 525] imposes a tax on the privilege of using in this State a parking space in a parking area or garage for the use of parking one or more motor vehicles, recreational vehicles, or other self-propelled vehicles. [35 ILCS 525/10-10(a)](Section 10-10(a) of the Act) Consideration received by an operator from a purchaser before January 1, 2020, for the privilege of using a parking space in a parking area or garage is not subject to tax. Consideration received by an operator from a purchaser on and after January 1, 2020, for the privilege of using a parking space in a parking area or garage on and after January 1, 2020, is subject to tax, regardless of the date the parking arrangement or lease was executed.*
- b) *The tax is imposed upon the person purchasing and using a parking space in a parking area or garage. The tax is collected from the purchaser by the operator of the parking area or garage. (Section 10-10(b) of the Act)*
- c) *Beginning on January 1, 2024, if a booking intermediary facilitates the processing and fulfillment of the reservation for an operator that is not registered under Section 10-30 of the Act, then the tax shall be collected on the purchase price from the purchaser by the booking intermediary on behalf of the operator, and the tax shall be remitted to the Department by the booking intermediary. [35 ILCS 525/10-10(b)]*

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 195.105 Definitions**

"Act" means the Parking Excise Tax Act [35 ILCS 525].

*"Booking intermediary" means any person or entity that facilitates the processing and fulfillment of reservation transactions between an operator*

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

and a person or entity desiring parking in a parking lot or garage of that operator.

~~"Charge or fee paid for parking" means the gross amount of consideration for the use or privilege of parking a motor vehicle in or upon any parking lot or garage in the State, collected by an operator and valued in money, whether received in money or otherwise, including cash, credits, property, and services, determined without any deduction for costs or expenses, but not including charges that are added to the charge or fee on account of the tax imposed by the Act or on account of any other tax imposed on the charge or fee. "Charge or fee paid for parking" excludes separately stated charges not for the use or privilege of parking and excludes amounts retained by or paid to a booking intermediary for services provided by the booking intermediary. If any separately stated charge is not optional, it shall be presumed that it is part of the charge for the use or privilege of parking.~~

"Department" means the Department of Revenue.

"Motor vehicle" means a motor vehicle as defined in Section 1-146 of the Illinois Vehicle Code [625 ILCS 5]. "Motor vehicle" does not include aircraft and watercraft.

"Operator" means any person who engages in the business of operating a parking area or garage, or who, directly or through an agreement or arrangement with another party, collects the consideration for parking or storage of motor vehicles, recreational vehicles, or other self-propelled vehicles, at that parking place. ~~This includes, but is not limited to, any facilitator or aggregator that collects from the purchaser the charge or fee paid for parking.~~ "Operator" does not include a bank, credit card company, payment processor, booking intermediary, (except to the extent a booking intermediary is required to be registered under Section 10-30 or as otherwise provided in the Act), or person whose involvement is limited to performing functions that are similar to those performed by a bank, credit card company, payment processor, or booking intermediary.

"Parking area or garage" means any real estate, building, structure, premises, enclosure or other place, whether enclosed or not, except a public way, within the State, where motor vehicles, recreational vehicles, or other self-propelled vehicles, are stored, housed or parked for hire, charge, fee or other valuable consideration in a condition ready for use, or

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

*where rent or compensation is paid to the owner, manager, operator or lessee of the premises for the housing, storing, sheltering, keeping or maintaining motor vehicles, recreational vehicles, or other self-propelled vehicles. "Parking area or garage" includes any parking area or garage, whether the vehicle is parked by the owner of the vehicle or by the operator or an attendant. "Parking area or garage" includes a self-storage unit capable of storing a motor vehicle, recreational vehicle, or self-propelled vehicle when the lessor knows at the time the lease is agreed upon or executed that the storage space or unit will be used for parking a motor vehicle, recreational vehicle, or self-propelled vehicle.*

*"Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court.*

*"Public way" means any passageway (e.g., alley, road, highway, boulevard, turnpike) or part thereof (e.g., a bridge) open as a right-of-way to the public and designed for travel.*

*"Purchase price" means the consideration paid for the purchase of a parking space in a parking area or garage, valued in money, whether received in money or otherwise, including cash, gift cards, credits, and property, and shall be determined without any deduction on account of the cost of materials used, labor or service costs, or any other expense whatsoever. "Purchase price" includes any and all charges that the recipient pays related to or incidental to obtaining the use or privilege of using a parking space in a parking area or garage, including but not limited to any and all related markups, service fees, convenience fees, facilitation fees, cancellation fees, overtime fees, or other such charges, regardless of terminology. If credit is extended, then the amount of the credit shall be included only as and when payments are made. However, "purchase price" shall not include consideration paid for:*

*optional, separately stated charges not for the use or privilege of using a parking space in the parking area or garage. For example, separately stated charges for washing and waxing a motor vehicle, oil changes, installation of accessories, and repairs are not included in the purchase price;*

*any charge for a dishonored check;*

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

*any finance or credit charge, penalty or charge for delayed payment, or discount for prompt payment;*

*any purchase by a purchaser if the operator is prohibited by Federal or State Constitution, treaty, convention, statute or court decision from collecting the tax from the purchaser. Purchase price does not include consideration paid by the federal government, the State, or a foreign mission that possesses an active tax exemption number;*

*the isolated or occasional sale of parking spaces subject to tax under this Act by a person who does not hold ~~themselves~~ out as being engaged (or who does not habitually engage) in selling of parking spaces;*

*any amounts added to a purchaser's bill because of charges made pursuant to the tax imposed by the Act; and*

any amounts added to a purchaser's bill because of charges made pursuant to a tax imposed on the purchaser by a county or municipal ordinance for the privilege of using a parking space in a parking area or garage.

"Purchaser" means any person who acquires a parking space in a parking area or garage for use for valuable consideration.

"Recreational vehicle" means a recreational vehicle as defined in Section 1-169 of the Illinois Vehicle Code [\[625 ILCS 5\]](#). "Recreational vehicle" does not include aircraft and watercraft.

"Self-propelled vehicle" means a vehicle propelled by its own engine or motor. "Self-propelled vehicle" includes, but is not limited to, all-terrain vehicles, autocycles, low-speed electric vehicles, low-speed gas vehicles, mopeds, motor driven cycles and motorcycles. "Self-propelled vehicle" does not include aircraft and watercraft.

"Use" means the exercise by any person of any right or power over, or the enjoyment of, a parking space in a parking area or garage subject to tax under ~~the~~ Act. [\[35 ILCS 525/10-5\]](#)~~(Section 10-5 of the Act)~~

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 195.110 Tax Imposed**

a) *Beginning on January 1, 2020, a tax is imposed on the privilege of using in this State a parking space in a parking area or garage for the use of parking one or more motor vehicles, recreational vehicles, or other self-propelled vehicles.*

1) *The tax is imposed at the rate of:*

A) *6% of the purchase price for a parking space paid for on an hourly, daily, or weekly basis; and*

B) *9% of the purchase price for a parking space paid for on a monthly or annual basis. [\[35 ILCS 525/10-10\]](#)~~(Section 10-10 of the Act)~~*

2) *The rate of tax shall be determined based on the rental period agreed to by the operator and the purchaser in the contract for the parking space.*

EXAMPLE: A purchaser contracts with an operator to rent a parking space on a month-to-month basis. The contract permits the purchaser to make payments twice a month. The tax is imposed at the rate of 9%.

b) *The tax shall be collected from the purchaser by the operator.*

c) *An operator that has paid or remitted the tax imposed by ~~the~~ the Act to another operator in connection with the same parking transaction, or the use of the same parking space, that is subject to tax under ~~the~~ the Act, shall be entitled to a credit for the tax paid or remitted against the amount of tax owed under ~~the~~ the Act, provided that the other operator is registered under ~~the~~ the Act. The operator claiming the credit shall have the burden of proving it is entitled to claim a credit. [\[35 ILCS 525/10-10\(c\)\]](#)~~(Section 10-10 of the Act)~~ An invoice to the operator that separately states "tax paid" or states "all taxes included" is sufficient documentation to permit the operator to claim the credit.*



ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- d) The operator of a parking area or garage must collect the tax on the purchase of all parking spaces in a parking area or garage unless the operator is exempt from collecting the tax or the tax is not due on the transaction. The Act does not provide an exemption for purchases of parking spaces by a person that intends to resell the parking spaces.

~~EXAMPLE 1: A company provides a service in which an individual may contact the company by use of the Internet to locate and rent a parking space in a parking area or garage near a particular venue. The company charges the purchaser \$21.20 for the parking space and a fee of \$5 payable to the company. The garage owner charged the company \$20 for the parking space and \$1.20 in tax that is separately stated on the invoice. The company forwards the \$21.20 to the garage owner and retains the \$5 fee. The company must collect and remit tax on \$26.20. The company owes \$1.57 in tax and may take a credit for \$1.20 in tax paid to the owner of the parking area or garage. The garage owner must remit tax in the amount of \$1.20.~~

~~EXAMPLE 2: A company provides a service in which an individual may contact the company by use of the Internet to locate and rent a parking space in a parking area or garage. The company charges the purchaser \$30.00 for the parking space and a fee of \$5 payable to the company. The garage owner charged the company \$30 for the parking space and failed to separately state and collect the tax or state that all taxes are included in the purchase price. The company forwards the \$30 to the garage owner and retains the \$5 fee. The company must collect and remit tax on \$35. The company owes \$2.10 in tax. The garage owner must remit tax on the \$30, or \$1.80. Because the garage owner failed to separately state and collect tax on the \$30 from the company or state that all taxes are included in the purchase price, the company may not take a credit for the tax paid by the garage owner.~~

~~EXAMPLE 1~~EXAMPLE 3: A hotel purchases the privilege of using 50 parking spaces at an adjacent parking garage at a price of \$100 per space per month for the purpose of reselling the use of the spaces to its hotel guests. The garage must charge the hotel \$109 per parking space (\$100 plus tax of \$9, using the monthly rate of 9%), and it must remit the \$9 in tax per parking space to the Department. If the hotel resells the use of a parking space to a guest at a price of \$20 per day, it must charge its guest \$21.20 (\$20 plus tax of \$1.20, using the daily rate of 6%). At the end of the month, the hotel will be required to remit the difference between the

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

total amount of tax it collected from its guests for daily parking during the month and the \$450 in tax that it paid to the garage for the parking spaces.

EXAMPLE 2~~EXAMPLE 4~~: A grocery store owner rents 10 parking spaces from an adjoining landowner for \$1,000 per month and allows its customers to park free while shopping in its store. The landowner must collect and remit tax (9% x \$1,000, or \$90) on the purchase price paid by the grocery store owner to the landowner to lease the parking spaces. The grocery store has no tax liability for providing free spaces to its customers.

- e) Marketing or Facilitating Rentals Until July 1, 2023~~Rental~~
- 1) Until July 1, 2023, aA person who, for a fee, assists an operator in marketing or facilitating the rental of the operator's parking spaces, reserves parking spaces for customers in the operator's parking area or garage, collects the purchase price from customers, and remits the purchase price to the operator (less the fee if permitted by the agreement), is not engaged in the business of operating a parking area or garage if the following conditions are met:
- A) the person has no ownership interest in, or legal right to operate, lease or license, parking areas or garages;
  - B) the operator controls and sets the inventory of parking spaces customers may reserve using the person's services;
  - C) the operator establishes the purchase price for the parking spots;
  - D) the person markets or facilitates the rental of the parking spaces at the purchase price set by the operator;
  - E) the person represents to prospective customers that all taxes are included in the purchase price or separately states the tax based on the purchase price set by the operator;
  - F) any additional fees charged to customers and retained by the person are separately stated; and

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- G) the operator is registered with the Department to collect and remit the tax imposed by the Act.
- 2) If the conditions listed in subsection (e)(1) are not met, the person is engaged in the business of operating a parking area or garage and is responsible for registering with the Department and collecting and remitting the tax on the purchase price received from the customer. The person may take a credit for the tax paid by the operator. The operator is responsible for remitting tax to the Department on the amount received from the person. (See subsection (c).)

EXAMPLE: A company provides a service in which an individual may contact the company by use of the Internet to locate and reserve a parking space in a parking area or garage near a particular venue. The company does not have any ownership interest in, or legal right to operate, lease or license, parking areas or garages. The operator of a garage with which the company has an agreement has advised the company that the company can reserve up to 10 spaces in the operator's garage and the purchase price for parking spaces in the garage is \$15. The company charges the purchaser \$15 for the parking space. The company states on its website that all taxes are included in the purchase price. Based on the agreement with the owner of the garage, for each space that is rented by the company, the company retains \$1 plus 10% of the \$15 purchase price paid by the purchaser. ( $\$1 + .10 \times \$15 = \$2.50$ .) Per the agreement, the company forwards the balance of \$12.50 to the garage owner. The garage owner is registered with the Department and remits tax on the \$15 purchase price. Because the agreement between the company and operator meets the requirements of subsection (e)(1), the company is not required to register with the Department and remit tax on \$2.50.

- 3) A fee, retained by the person that assists an operator in marketing or facilitating the rental of the operator's parking spaces, is a cost of doing business of the operator and is not deductible from the purchase price for purposes of calculating the tax the operator must remit to the Department. The operator is liable on the full purchase price paid by the customer for the parking space. Any additional fees charged to customers and retained by the person are also taxable unless the person separately states the fees to the

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

purchaser and the fees are not related to, or incidental to, obtaining the use or privilege of using a parking space in a parking area or garage. (See the definition of "purchase price".)

- f) If a business provides the location of available parking spaces to persons for a fee and does not collect the actual cost of parking in the selected parking area or garage, the fee is not taxable.

EXAMPLE: A company provides a web application that allows a person to locate and rent available parking spaces in the area the person wishes to find a parking space. The app also provides the purchaser with the prices for each of the available parking spaces. The fee for finding a parking space is \$5. The person selects a parking space that costs \$15 and is charged the \$5 fee. The company charges the purchaser the \$5 fee but does not charge the person the \$15 for the cost of the parking space. The garage owner collects the \$15 parking fee and the tax of \$0.90 from the purchaser when the purchaser enters or exits the garage. The \$5 fee is not taxable.

- g) If a lessor of commercial real estate is required by the terms of a lease to provide a minimum number of parking spaces to the lessee for use by the lessee's employees, customers, or clients, the lessor is not considered to be engaged in the business of operating a parking area or garage, unless the lease agreement identifies a specific value for the parking spaces.

EXAMPLE 1: A lessor leases 2,000 square feet of office space to a lessee for \$15,000 a month. The terms of the lease require the lessor to provide the tenant with 20 parking spaces in the parking garage and 10 surface parking spaces. The consideration for the parking spaces is not specified in monthly lease rental or on the books and records of the lessor. The parking spaces are not subject to tax.

EXAMPLE 2: A professional sports team sells season skybox tickets to attend home games for \$100,000. Six parking passes at no additional charge are included in the price of the skybox. The sports team does not separately state the value of the 6 parking passes on its books and records. The person renting a skybox also can purchase extra parking space tickets for the standard rate of \$50 per game. The 6 parking passes included in the price of the skyboxes are not subject to tax. The purchase price paid for the extra parking space tickets are taxable.

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- h) A lessor of an enclosed storage space or unit leased for the storage of tangible personal property is not required to collect the tax unless the lessor knows at the time the lease is agreed upon or executed that the storage space or unit will be used for parking a motor vehicle, recreational vehicle or self-propelled vehicle, except as otherwise provided by Section 195.115(e). A lessor may obtain knowledge by receiving the information orally from the lessee or by the lessee identifying the contents of the storage unit in the lease. A lease or other material that states storage spaces or units may be used to store motor vehicles, recreational vehicles, or self-propelled vehicles, or states the storage of motor vehicles, recreational vehicles, or self-propelled vehicles is not prohibited, does not impart knowledge to the lessor at the time a lease is agreed upon or executed that the storage space or unit will be used for parking a motor vehicle, recreational vehicle or self-propelled vehicle. The fact that the lessor believes that some lessees may be using the storage spaces or units to park motor vehicles, recreational vehicles, or self-propelled vehicles does not impose an obligation on the lessor to collect the tax.
- 1) A storage unit owner engaged in the business of operating a parking area or garage must register to collect and remit tax. However, Section 195.115(e) states that, if the operator of the parking area or garage does not act as the operator of more than a total of 3 parking spaces located in the State, the operator is exempt from collecting and remitting tax. A storage owner must register when it rents the fourth storage unit and must begin collecting and remitting tax on all 4 storage units.
- 2) A storage unit owner may not apportion consideration received from the rental of a storage unit between the space used for storage of a vehicle and the space used for the storage of other tangible personal property.
- i) *If any operator or booking intermediary erroneously collects tax or collects more from the purchaser than the purchaser's liability for the transaction, the purchaser shall have a legal right to claim a refund of that amount from the operator or booking intermediary. However, if the amount is not refunded to the purchaser for any reason, the operator or booking intermediary is liable to pay that amount to the Department. [35 ILCS 525/10-10(d)](Section 10-10 of the Act)*

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- j) If an operator or booking intermediary that facilitates the processing and fulfillment of a reservation for an operator that is not registered under Section 10-30 of the Act advertises a single rate ("all taxes included"), the operator or booking intermediary must determine the base amount of the purchase price to properly calculate and remit the tax.

EXAMPLE 1: A parking operator charges a customer a single rate of \$200 per week. The amount includes the 6% State tax. The operator must determine the base amount of the purchase price paid for parking. The calculation used to calculate the base amount of the purchase price paid for parking is  $\$200 \div (1 + .06) = \$188.68$ . The amount of \$188.68 is the base amount of the purchase price for determining the amount of tax. The State tax that the operator must remit is \$11.32 ( $.06 \times 188.68$ ).

EXAMPLE 2: A parking operator charges a customer a single rate of \$200 per week. The amount includes a 22% city tax, 9% county tax, and the 6% State tax. To determine the base amount of the purchase price paid for parking, the operator must first determine the combined tax rate for all qualifying parking taxes charged the customer ( $0.22 + 0.09 + 0.06 = .37$ ). The calculation used to calculate the base amount of the purchase price paid for parking is  $\$200 \div (1 + .37) = \$145.99$ . The amount of \$145.99 is the base amount of the purchase price used for determining the taxes that can be deducted from the single rate of \$200 and the amount of State tax that must be remitted by the operator. The city tax would be \$32.12 ( $.22 \times \$145.99$ ), the county tax would be \$13.14 ( $.09 \times \$145.99$ ), and the State tax that the operator must remit is \$8.76 ( $.06 \times \$145.99$ ).

EXAMPLE 3: A booking intermediary charges and collects a single rate of \$30 from a purchaser for the use of a parking space in an unregistered operator's garage. The amount includes the 6% State tax. The booking intermediary must determine the base amount of the purchase price paid for parking. The calculation used to calculate the base amount of the purchase price paid for parking is  $\$30 \div (1 + .06) = \$28.30$ . The amount of \$28.30 is the base amount of the purchase price for determining the amount of tax. The State tax that the booking intermediary must remit on behalf of the unregistered operator is \$1.70 ( $.06 \times \$28.30$ ).

- k) If a purchaser pays for the entire term of a parking space in advance (i.e., weekly, monthly, annually), the tax shall be collected and remitted in the month received.

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

EXAMPLE: The purchaser pays \$2,400 in January to park in a parking space for a year. The entire \$2,400 is subject to tax when received and reported on the return for January.

- l) A person that provides payment processing, collection functions, parking area maintenance, or security functions is not an operator subject to the tax when:
- 1) all parking revenues flow directly to the operator;
  - 2) the operator sets the parking rates;
  - 3) the person is paid a separate fee for the service provided; and
  - 4) the sign at the parking area or garage does not identify the person as the operator.

EXAMPLE: A municipality operates a parking area. It retains a company to install machines on the lot that accept electronic payments. The company also provides a mobile application that permits a person to pay for parking electronically. All payments made by a customer, either by using the machine on the lot or the mobile application, are paid to the municipality. The municipality pays the company a fee for its services. The municipality is the operator of the lot and, pursuant to Section 195.115(b), is not required to collect and remit the tax.

m) Booking Intermediaries

- 1) Booking intermediaries shall collect the tax on the purchase price paid by purchasers on behalf of registered operators. If a booking intermediary charges a separate service charge that is included in the purchase price, the tax shall be collected on that separate service charge as well, even if the separate service charge is retained by the booking intermediary. [35 ILCS 525/10-10(b-5) Until December 31, 2023, an operator is responsible for remitting tax to the Department on separately stated charges on a receipt imposed on a customer by a booking intermediary and retained by the booking intermediary.

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

EXAMPLE 1: A booking intermediary charges and collects \$30 from a purchaser for the use of a parking space in an operator's garage. The \$30 includes a charge of \$25 set by the operator to use the parking space in the operator's garage and a charge of \$5 that is imposed and retained by the booking intermediary for facilitating the use of the parking space by the purchaser. The \$5 charge is not separately stated on the receipt. Per the agreement between the operator and the booking intermediary, the booking intermediary receives a 20% commission on each parking space it facilitates on its platform for the operator (.20 x \$25 = \$5). The booking intermediary forwards \$20 to the operator. The operator has a parking excise tax liability of \$1.80 (.06 x \$30).

EXAMPLE 2: A booking intermediary charges and collects \$35 from a purchaser for the use of a parking space in an operator's garage. The receipt shows a parking charge of \$30 set by the operator to use the parking space in the operator's garage and a separately stated service charge of \$5 that is imposed and retained by the booking intermediary for facilitating the use of the parking space by the purchaser. Per the agreement between the operator and the booking intermediary, the booking intermediary receives a 20% commission on each parking space it facilitates on its platform for the operator (.20 x \$30 = \$6). The booking intermediary forwards \$24 to the operator. The operator has a parking excise tax liability of \$2.10 (.06 x \$35).

- 2) *Notwithstanding the provisions of this subsection (m), beginning on January 1, 2024, if a booking intermediary facilitates the processing and fulfillment of the reservation for an operator that is not registered under Section 10-30 of the Act, then the tax shall be collected on the purchase price from the purchaser by the booking intermediary on behalf of the operator, and the tax shall be remitted to the Department by the booking intermediary. The booking intermediary that facilitates the processing and fulfillment of the reservation for an operator that is not registered under Section 10-30 and the unregistered operator are jointly and severally liable for payment of the tax to the Department. [35 ILCS 525/10-10(b)]*

EXAMPLE 1: A booking intermediary charges and collects \$25 from a purchaser for the use of a parking space in an unregistered operator's garage. The \$25 includes a charge of \$20 set by the



ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

operator to use the parking space in the operator's garage and a charge of \$5 that is imposed and retained by the booking intermediary for facilitating the use of the parking space by the purchaser. The \$5 charge is not separately stated on the receipt. Per the agreement between the operator and the booking intermediary, the booking intermediary receives a 10% commission on each parking space it facilitates on its platform for the operator (.10 x \$20 = \$2). The booking intermediary has a parking tax liability of \$0.30 (.06 x \$5) on its service fee and a parking tax liability of \$1.20 (.06 x \$20) on the remainder of the amount paid by the purchaser that the booking intermediary is obligated to collect on behalf of the unregistered operator, for a total parking tax liability of \$1.50.

EXAMPLE 2: A booking intermediary charges and collects \$35 from a purchaser for the use of a parking space in an unregistered operator's garage. The \$35 includes a charge of \$30 set by the operator to use the parking space in the operator's garage and a separately stated service charge of \$5 imposed and retained by the booking intermediary for facilitating the use of the parking space by the purchaser. Per the agreement between the operator and the booking intermediary, the booking intermediary receives a 20% commission on each parking space it facilitates on behalf of the operator (.20 x \$30 = \$6). The booking intermediary has a parking excise tax liability of \$0.30 (.06 x \$5) on its service fee and a parking tax liability of \$1.80 (.06 x \$30) on the remainder of the amount paid by the purchaser that the booking intermediary is obligated to collect on behalf unregistered operator, for a total parking excise tax liability of \$2.10.

- 3) *Beginning January 1, 2024, booking intermediaries are liable for and shall remit the tax to the Department on any separately stated service fee that the booking intermediary charges to the customer. Operators are liable for the remittance of tax under the Act on the remainder of the purchase price for the transaction. Booking intermediaries and operators are subject to audit on all such sales. [35 ILCS 525/10-10(b-5)]*

EXAMPLE 1: A booking intermediary charges and collects \$40 from a purchaser for the use of a parking space in a registered operator's garage. The \$40 includes a charge of \$35 set by the

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

operator to use the parking space in the operator's garage and a charge of \$5 that is imposed and retained by the booking intermediary for facilitating the use of the parking space by the purchaser. The \$5 charge is not separately stated. Per the agreement between the operator and the booking intermediary, the booking intermediary receives a 20% commission on each parking space it facilitates on behalf of the operator (.20 x \$35 = \$7). The booking intermediary forwards \$28 to the operator. The operator has a parking excise tax liability of \$2.40 (.06 x \$40).

EXAMPLE 2: A booking intermediary charges and collects \$25 from a purchaser for the use of a parking space in a registered operator's garage. The \$25 includes a charge of \$20 set by the operator to use the parking space in the operator's garage and a separately stated service charge of \$5 imposed and retained by the booking intermediary for facilitating the use of the parking space by the purchaser. Per the agreement between the operator and the booking intermediary, the booking intermediary receives a 15% commission on each parking space it rents on behalf of the operator (.15 x \$20 = \$3). The booking intermediary forwards \$17 to the operator. The operator has a parking excise tax liability of \$1.20 (.06 x \$20). The booking intermediary has a parking excise tax liability of \$0.30 (.06 x \$5).

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 195.120 Collection of Tax**

- a) *Beginning with bills issued or charges collected for a purchase of a parking space in a parking area or garage on and after January 1, 2020, the tax imposed by the Act shall be collected from the purchaser by the operator, or, beginning January 1, 2024 by a booking intermediary as provided in Section 195.110(m), at the rate stated in Section 195.110~~Section 195.110~~ and shall be remitted to the Department as provided in ~~the~~the Act. All charges for parking spaces in a parking area or garage are presumed subject to tax collection. Operators and booking intermediaries, as applicable, shall collect the tax from purchasers by adding the tax to the amount of the purchase price received from the purchaser. The tax imposed by the Act shall, when collected, be stated as a distinct item separate and apart from the purchase price of the service subject to tax under the Act. However, when it is not possible to state the*

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

*tax separately, the purchases are exempt from this requirement so long as purchasers are notified by language on the invoice or notified by a sign that the tax is included in the purchase price. [\[35 ILCS 525/10-25\(a\)\]\(Section 10-25\(a\) of the Act\)](#) A statement of "all tax included" on a paper or electronic receipt or invoice provided to the purchaser will be sufficient to satisfy the requirement that the tax be separately stated, as long as the purchaser can request a breakdown of the tax included amounts from the operator.*

- 1) Every operator of any parking area or garage that advertises a single rate for a parking space may include the total sum of all charges and all applicable tax in its advertised rate. Any display of a single, advertised rate shall include in a clear and conspicuous manner, the following language: "All taxes included." However, nothing in this subsection (a)(1) prevents the operator from separately stating both the parking rate and the tax.
  - 2) At events where an operator or valet service collects the purchase price for the use of a parking space in cash, it will be presumed that it is not possible to state the tax as a distinct item separate and apart from the purchase price. If a sign is displayed with an advertised rate, the operator must comply with subsection (a)(1).
- b) *Any person purchasing a parking space in a parking area or garage subject to tax under ~~the~~ the Act as to which there has been no charge made to that person of the tax imposed by Section 195.110 shall make payment of the tax imposed by [Section 195.110](#)~~Section 195.110~~ in the form and manner provided by the Department. The payment shall be made to the Department in the manner and form required by the Department not later than the 20<sup>th</sup> day of the month following the month of purchase of the parking space. [35 ILCS 525/10-25\(b\)\]\(Section 10-25\(b\) of the Act\)](#) This subsection does not relieve the operator or booking intermediary, as applicable, of the obligation to collect the tax from the purchaser and remit the tax to the Department, nor does it negate the operator's or booking intermediary's liability for the tax.*
- c) *The tax required to be collected by any operator, booking intermediary, or valet business, and any tax collected by that person, shall constitute a debt owed by that person to the State [\[35 ILCS 525/10-45\]\(Section 10-45 of the Act\)](#).*

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 195.125 Filing of Returns**

- a) Except as otherwise provided in this Section, *on or before the last day of each calendar month, every operator engaged in the business of providing to purchasers parking areas and garages in this State during the preceding calendar month and every booking intermediary required to collect tax under Section 10-10 of the Act shall file a return with the Department stating:*
- 1) *the name of the operator or booking intermediary;*
  - 2) *the address of its principal place of business and, if applicable, the address of the principal place of business from which it provides parking areas and garages in this State;*
  - 3) *for an operator, the total amount of receipts received by the operator during the preceding calendar month, quarter, or year, as the case may be, from sales of parking spaces to purchasers in parking areas or garages during the preceding calendar month, quarter, or year; for a booking intermediary, the total amount of receipts for separately stated service fees that are charged to the customer by the booking intermediary in connection with the booking intermediary's facilitation of parking spot reservations for an operator during the preceding calendar month, quarter, or year, as the case may be; and, if the return is filed by a booking intermediary that collects the tax under the Act on behalf of an unregistered operator, as provided in Section 10-10 of the Act, then the total amount of receipts received by the booking intermediary on behalf of the unregistered operator during the preceding calendar month, quarter, or year, as the case may be, from sales of parking spaces to purchasers in parking areas or garages during the preceding calendar month, quarter, or year;*
  - 4) *deductions allowed by law;*
  - 5) *for an operator, the total amount of receipts received by the operator during the preceding calendar month or quarter period upon which the tax was computed; for a booking intermediary, the total amount of receipts for separately stated service fees that are*

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

charged to the customer by a booking intermediary in connection with the booking intermediary's facilitation of parking spot reservations for an operator during the preceding calendar month or quarter upon which the tax was computed; and, if the return is filed by a booking intermediary that collects the tax under the Act on behalf of an unregistered operator, as provided in Section 10-10 of the Act, then the total amount of receipts received by the booking intermediary on behalf of the unregistered operator during the preceding calendar month or quarter upon which the tax was computed;

- 6) *the amount of tax due; and*
  - 7) *such other reasonable information as the Department may require.*
- b) *If an operator or booking intermediary ceases to engage in the kind of business that makes it responsible for filing returns under ~~the~~ the Act, then that operator or booking intermediary shall file a final return under the Act with the Department on or before the last day of the month after discontinuing such business.*
  - c) *All returns required to be filed and payments required to be made under ~~the~~ the Act shall be by electronic means. Taxpayers who demonstrate hardship in filing or paying electronically may petition the Department to waive the electronic filing or payment requirement, or both. In addition to the requirement to file all returns required to be filed and payments required to be made under the Act by electronic means, booking intermediaries shall file returns in the form and manner required by the Department.*
  - d) *If the same person has more than one business registered with the Department under separate registrations under the Act, that person shall not file each return that is due as a single return covering all such registered businesses but shall file separate returns for each such registered business. If the operator or booking intermediary is a corporation, the return filed on behalf of that corporation shall be signed by the president, vice-president, secretary, or treasurer, or by a properly accredited agent of the corporation. [35 ILCS 525/10-15] When an operator operates multiple parking areas or garages under one business registration, the operator shall file one return. Upon request of the*

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

Department, an operator must provide a list of all locations where the operator engages in the business of operating a parking area or garage.

- e) *The operator or booking intermediary filing the return under ~~the~~ the Act shall, at the time of filing the return, pay to the Department the amount of tax imposed by ~~the~~ the Act less a discount of 1.75%, not to exceed \$1,000 per month, which is allowed to reimburse the operator or booking intermediary for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request. [35 ILCS 525/10-1525]* The discount is allowed only for returns that are filed on or before the due date by electronic means as required by subsection (c) and only to the extent of payments that are made on or before the due date by electronic means as required by subsection (c). Taxpayers receiving a waiver of the electronic filing requirement or electronic payment requirement, or both, pursuant to subsection (c), shall be allowed the discount if the return and/or the payment are filed on or before the due date.
- 1) When a taxpayer receives a waiver of both the electronic filing requirement and the electronic payment requirement, a return and payment transmitted through the United States mail is deemed filed with or received by the Department on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it.
  - 2) When a taxpayer receives a waiver of the electronic filing requirement but not the electronic payment requirement, a return transmitted through the United States mail is deemed filed with or received by the Department on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it. The electronic payment is filed on the date it is received by the Department.
  - 3) When a taxpayer receives a waiver of the electronic payment requirement but not the electronic filing requirement, a payment transmitted through the United States mail is deemed filed with or received by the Department on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it. The electronic return is filed on the date it is received by the Department.

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- f) *If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's discount shall be reduced by an amount equal to the difference between the discount as applied to the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on that difference.* [35 ILCS 525/10-15]
- g) Except as otherwise provided in subsection (k), each operator or booking intermediary for the first year is required to file a return for each month, regardless of the fact that the operator may not have any tax liability to pay for that month. At the end of the first year, the Department will determine whether the taxpayer shall file on a quarterly or an annual basis, pursuant to subsections (h) and (i).
- h) If, after one year, the operator's or booking intermediary's average monthly tax liability to the Department does not exceed \$200, the Department will allow the operator's or booking intermediary's returns to be filed on a quarter annual basis, with: the return for January, February and March of a given year being due on or before the last day of April of that year; the return for April, May and June of a given year being due on or before the last day of July of that year; the return for July, August and September of a given year being due on or before the last day of October of that year; and the return for October, November and December of a given year being due on or before the last day of January of the following year. Quarter annual returns, as to form and substance, shall be subject to the same requirements as monthly returns. The Department will periodically review taxpayer information, including returns filed by the taxpayer, to determine if any changes have occurred that require the taxpayer to file returns on other than a monthly or quarterly basis. If the Department determines that a change is required in filing frequency, it will notify the taxpayer of its determination.
- i) If, after one year, the operator's or booking intermediary's average monthly tax liability with the Department does not exceed \$50, the Department will allow the operator's or booking intermediary's returns to be filed on an annual basis, with the return for a given year being due on or before the last day of January of the following year. Annual returns, as to form and substance, shall be subject to the same requirements as monthly returns. The Department will periodically review taxpayer information, including returns filed by the taxpayer, to determine if any changes have occurred that require the taxpayer to file returns on other

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

than a quarterly basis. If the Department determines that a change is required in filing frequency, it will notify the taxpayer of its determination.

- j) Beginning January 1, 2021, if the taxpayer's average monthly tax liability to the Department under the Act was \$20,000 or more during the preceding 4 complete calendar quarters, the taxpayer shall file a return with the Department each month by the last day of the month next following the month during which the tax liability is incurred and shall make payment to the Department on or before the 7<sup>th</sup>, 15<sup>th</sup>, 22<sup>nd</sup> and last day of the month during which the liability is incurred. Each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of the quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this Section shall continue until the taxpayer's average monthly prepaid tax collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until the taxpayer's average monthly liability to the Department, as computed for each calendar quarter of the 4 preceding complete calendar quarters, is less than \$20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on the difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.
- k) An operator that will rent parking spaces in a parking area or garage for 14 days or less in a calendar year may file returns and remit tax on an annual basis.

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 195.130 Books and Records**

- a) Every operator and booking intermediary shall keep records and books of all sales of parking spaces, together with invoices, sales records, copies of bills of sale, and other pertinent papers and documents. For purposes of this Section, "records" means all data maintained by the operator, including data on paper, ~~microfilm, microfiche~~ or any type of machine-sensible data compilation.



ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

- b) All books and records and other papers and documents that are required by the Act to be kept shall be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.
- c) It shall be presumed that all purchases of parking spaces are subject to tax under the Act until the contrary is established. The burden of proving that a transaction is not taxable under the Act shall be upon the person who would be required to remit the tax to the Department if the transaction were taxable.
- d) Any operator or booking intermediary who fails to keep books and records or fails to produce books and records for examination, as required by this Section, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of \$1,000, for the first failure to keep books and records or produce books and records for examination, and a penalty of \$3,000, for each subsequent failure to keep books and records or produce books and records for examination. The penalties imposed under this Section shall not apply if the taxpayer shows that the taxpayer he or she acted with ordinary business care and prudence.
- e) The provisions of 86 Ill. Adm. Code 130.815 that are not inconsistent with the Parking Excise Tax Act shall apply, as far as practicable, to the subject matter of this Part to the same extent as if those provisions were included in this Part.

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 195.135 Registration of Operators and Booking Intermediaries**

- a) *A person who engages in business as an operator of a parking area or garage in this State, or, beginning January 1, 2024, a booking intermediary that directly charges to a customer a separately stated service fee pursuant to subsection (b-5) of Section 10-10 of the Act, or, beginning January 1, 2024, a booking intermediary that facilitates the processing and fulfillment of a reservation for an operator that is not registered under Section 10-10 of the Act, shall register with the Department. Application for a certificate of registration shall be made to the Department, by electronic means, in the form and manner prescribed*

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

*by the Department and shall contain any reasonable information the Department may require, such as federal employer identification number, business name, address, contact information, organization type, Illinois Secretary of State identification number, owners/officers, and business activities (see Department of Revenue Form Reg-1). The application shall contain the name of the person responsible for paying the tax to the Department. (See Section 3-7 of the Uniform Penalty and Interest Act [35 ILCS 735].) Upon receipt of the application for a certificate of registration in proper form and manner, the Department shall issue to the applicant a certificate of registration. Operators who demonstrate that they do not have access to the Internet or demonstrate hardship in applying electronically may petition the Department to waive the electronic application requirements. ~~[35 ILCS 525/10-30(a)](Section 10-30(a) of the Act)~~*

- b) An operator that operates multiple parking areas or garages under one taxpayer identification number is not required to obtain a separate certificate of registration for each parking area or garage.
- c) *The Department may refuse to issue or reissue a certificate of registration to any applicant for the reasons set forth in Section 2505-380 of the Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505]. ~~[35 ILCS 525/10-30(b)](Section 10-30(b) of the Act)~~*
- d) The Department will publish a list of the name and address of registered operators and booking intermediaries on the Department's website at [tax.illinois.gov](http://tax.illinois.gov). The Department will update the list monthly. A booking intermediary may rely on the Department's published list of registered operators to determine its obligations under the Act and this Part.
- ed) *Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of that decision, protest and request a hearing. The Department shall give notice to the person of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of ~~the~~ Act. After the hearing, the Department will issue its final administrative decision in the matter to the requestor. In the absence of a protest lodged within 20 days, the Department's decision shall become final without any further determination being made or notice given. ~~[35 ILCS 525/10-30(c)](Section 10-30(c) of the Act)~~*

(Source: Amended at 48 Ill. Reg \_\_\_\_\_, effective \_\_\_\_\_)

ILLINOIS REGISTER

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

**Section 195.140 Revocation of Certificate of Registration**

- a) *The Department may, after notice and a hearing, revoke the certificate of registration of any operator or booking intermediary who violates any of the provisions of ~~the~~ Act ~~or this Part~~~~or this Part~~. Before revocation of a certificate of registration, the Department shall, within 90 days after noncompliance and at least 7 days prior to the date of the hearing, give the operator or booking intermediary so accused notice in writing of the charge against him or her, and on the date designated shall conduct a hearing upon this matter. The lapse of the 90-day period shall not preclude the Department from conducting revocation proceedings at a later date if necessary. Any hearing held under ~~this Section~~~~this Section~~ shall be conducted by the Director or by any officer or employee of the Department designated in writing by the Director.*
- b) *The Department may revoke a certificate of registration for the reasons set forth in Section 2505-380 of the Department of Revenue Law.*
- c) *Upon the hearing of any such proceeding, the Director or any officer or employee of the Department designated in writing by the Director may administer oaths. The Department may procure by its subpoena the attendance of witnesses and, by its subpoena duces tecum, the production of relevant books and papers. Any circuit court, upon application ~~either~~ of the operator, booking intermediary, or ~~of~~ the Department, may, by order duly entered, require the attendance of witnesses and the production of relevant books and papers before the Department in any hearing relating to the revocation of certificates of registration. Upon refusal or neglect to obey the order of the court, the court may compel obedience to the order by proceedings for contempt.*
- d) *The Department may, by application to any circuit court, obtain an injunction requiring any person who engages in business as an operator or booking intermediary under the Act to obtain a certificate of registration. Upon refusal or neglect to obey the order of the court, the court may compel obedience by proceedings for contempt. [35 ILCS 525/10-35]~~(Section 10-35 of the Act)~~*

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 195.150 Incorporation by Reference**

ILLINOIS REGISTER

---

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

*All of the provisions of Sections 1, 2a, 2b, 3 (except provisions relating to transaction returns and except for provisions that are inconsistent with the Act, in respect to all provisions of those Sections other than the State rate of tax), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act [35 ILCS 120] that are not inconsistent with the Act, and all provisions of the Uniform Penalty and Interest Act [35 ILCS 735] shall apply, as far as practicable, to the subject matter of the Act to the same extent as if those provisions were included in the Act. The enumerated provisions of the Retailers' Occupation Tax Act in this Section and all provisions of the Uniform Penalty and Interest Act shall apply, as far as practicable, to booking intermediaries required to be registered under Section 10-30 of the Act. [35 ILCS 525/10-50]*

(Source: Amended at 48 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)