

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 195
PARKING EXCISE TAX

Section

8	195.100	Nature of the Tax
9	195.105	Definitions
10	195.110	Tax Imposed
11	195.115	Exemption from Tax
12	195.120	Collection of Tax
13	195.125	Filing of Returns
14	195.130	Books and Records
15	195.135	Registration of Operators <u>and Booking Intermediaries</u>
16	195.140	Revocation of Certificate of Registration
17	195.145	Valet Services
18	195.150	Incorporation by Reference

AUTHORITY: Implementing the Parking Excise Tax Act [35 ILCS 525].

SOURCE: Adopted at 44 Ill. Reg. 9222, effective May 13, 2020; amended at 47 Ill. Reg. 10614, effective June 27, 2023; amended at 47 Ill. Reg. 14573, effective September 26, 2023; amended at 48 Ill. Reg. _____, effective _____.

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~~)*

43 c) Beginning on January 1, 2024, if a booking intermediary facilitates the
44 processing and fulfillment of the reservation for an operator that is not registered
45 under Section 10-30 of the Act, then the tax shall be collected on the purchase
46 price from the purchaser by the booking intermediary on behalf of the operator,
47 and the tax shall be remitted to the Department by the booking intermediary. [35
48 ILCS 525/10-10(b)]

49
50 (Source: Amended at 48 Ill. Reg. _____, effective _____)

51
52 **Section 195.105 Definitions**

53
54 "Act" means the Parking Excise Tax Act [35 ILCS 525].

55
56 *"Booking intermediary" means any person or entity that facilitates the processing*
57 *and fulfillment of reservation transactions between an operator and a person or*
58 *entity desiring parking in a parking lot or garage of that operator.*

59
60 ~~*"Charge or fee paid for parking" means the gross amount of consideration for the*~~
61 ~~*use or privilege of parking a motor vehicle in or upon any parking lot or garage*~~
62 ~~*in the State, collected by an operator and valued in money, whether received in*~~
63 ~~*money or otherwise, including cash, credits, property, and services, determined*~~
64 ~~*without any deduction for costs or expenses, but not including charges that are*~~
65 ~~*added to the charge or fee on account of the tax imposed by the Act or on account*~~
66 ~~*of any other tax imposed on the charge or fee. "Charge or fee paid for parking"*~~
67 ~~*excludes separately stated charges not for the use or privilege of parking and*~~
68 ~~*excludes amounts retained by or paid to a booking intermediary for services*~~
69 ~~*provided by the booking intermediary. If any separately stated charge is not*~~
70 ~~*optional, it shall be presumed that it is part of the charge for the use or privilege*~~
71 ~~*of parking.*~~

72
73 *"Department" means the Department of Revenue.*

74
75 *"Motor vehicle" means a motor vehicle as defined in Section 1-146 of the Illinois*
76 *Vehicle Code [625 ILCS 5]. "Motor vehicle" does not include aircraft and*
77 *watercraft.*

78
79 *"Operator" means any person who engages in the business of operating a parking*
80 *area or garage, or who, directly or through an agreement or arrangement with*
81 *another party, collects the consideration for parking or storage of motor vehicles,*
82 *recreational vehicles, or other self-propelled vehicles, at that parking place. ~~This~~*
83 ~~*includes, but is not limited to, any facilitator or aggregator that collects from the*~~
84 ~~*purchaser the charge or fee paid for parking.*~~ *"Operator" does not include a*
85 *bank, credit card company, payment processor, booking intermediary, (except to*

86 the extent a booking intermediary is required to be registered under Section 10-30
87 or as otherwise provided in the Act), or person whose involvement is limited to
88 performing functions that are similar to those performed by a bank, credit card
89 company, payment processor, or booking intermediary.
90

91 *"Parking area or garage" means any real estate, building, structure, premises,*
92 *enclosure or other place, whether enclosed or not, except a public way, within the*
93 *State, where motor vehicles, recreational vehicles, or other self-propelled*
94 *vehicles, are stored, housed or parked for hire, charge, fee or other valuable*
95 *consideration in a condition ready for use, or where rent or compensation is paid*
96 *to the owner, manager, operator or lessee of the premises for the housing,*
97 *storing, sheltering, keeping or maintaining motor vehicles, recreational vehicles,*
98 *or other self-propelled vehicles. "Parking area or garage" includes any parking*
99 *area or garage, whether the vehicle is parked by the owner of the vehicle or by*
100 *the operator or an attendant. "Parking area or garage" includes a self-storage unit*
101 *capable of storing a motor vehicle, recreational vehicle or self-propelled vehicle*
102 *when the lessor knows at the time the lease is agreed upon or executed that the*
103 *storage space or unit will be used for parking a motor vehicle, recreational vehicle*
104 *or self-propelled vehicle.*
105

106 *"Person" means any natural individual, firm, trust, estate, partnership,*
107 *association, joint stock company, joint venture, corporation, limited liability*
108 *company, or a receiver, trustee, guardian, or other representative appointed by*
109 *order of any court.*
110

111 *"Public way" means any passageway (e.g., alley, road, highway, boulevard,*
112 *turnpike) or part thereof (e.g., a bridge) open as a right-of-way to the public and*
113 *designed for travel.*
114

115 *"Purchase price" means the consideration paid for the purchase of a parking*
116 *space in a parking area or garage, valued in money, whether received in money*
117 *or otherwise, including cash, gift cards, credits, and property, and shall be*
118 *determined without any deduction on account of the cost of materials used, labor*
119 *or service costs, or any other expense whatsoever. "Purchase price" includes any*
120 *and all charges that the recipient pays related to or incidental to obtaining the*
121 *use or privilege of using a parking space in a parking area or garage, including*
122 *but not limited to any and all related markups, service fees, convenience fees,*
123 *facilitation fees, cancellation fees, overtime fees, or other such charges,*
124 *regardless of terminology. If credit is extended, then the amount of the credit*
125 *shall be included only as and when payments are made. However, "purchase*
126 *price" shall not include consideration paid for:*
127

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

133
134 *any charge for a dishonored check;*

135
136 *any finance or credit charge, penalty or charge for delayed payment, or*
137 *discount for prompt payment;*

138
139 *any purchase by a purchaser if the operator is prohibited by Federal or*
140 *State Constitution, treaty, convention, statute or court decision from*
141 *collecting the tax from the purchaser. Purchase price does not include*
142 *consideration paid by the federal government, the State, or a foreign*
143 *mission that possesses an active tax exemption number;*

144
145 *the isolated or occasional sale of parking spaces subject to tax under this*
146 *Act by a person who does not hold ~~themselves~~ ~~himself~~ out as being engaged*
147 *(or who does not habitually engage) in selling of parking spaces;*

148
149 *any amounts added to a purchaser's bill because of charges made*
150 *pursuant to the tax imposed by the Act; and*

151
152 any amounts added to a purchaser's bill because of charges made pursuant
153 to a tax imposed on the purchaser by a county or municipal ordinance for
154 the privilege of using a parking space in a parking area or garage.

155
156 "Purchaser" means any person who acquires a parking space in a parking area or
157 garage for use for valuable consideration.

158
159 "Recreational vehicle" means a recreational vehicle as defined in Section 1-169 of
160 the Illinois Vehicle Code [\[625 ILCS 5\]](#). "Recreational vehicle" does not include
161 aircraft and watercraft.

162
163 "Self-propelled vehicle" means a vehicle propelled by its own engine or motor.
164 "Self-propelled vehicle" includes, but is not limited to, all-terrain vehicles,
165 autocycles, low-speed electric vehicles, low-speed gas vehicles, mopeds, motor
166 driven cycles and motorcycles. "Self-propelled vehicle" does not include aircraft
167 and watercraft.

168

169 "Use" means the exercise by any person of any right or power over, or the
170 enjoyment of, a parking space in a parking area or garage subject to tax under
171 ~~the~~ Act. [\[35 ILCS 525/10-5\]](#)~~(Section 10-5 of the Act)~~
172

173 (Source: Amended at 48 Ill. Reg. _____, effective _____)
174

175 **Section 195.110 Tax Imposed**
176

177 a) *Beginning on January 1, 2020, a tax is imposed on the privilege of using in this*
178 *State a parking space in a parking area or garage for the use of parking one or*
179 *more motor vehicles, recreational vehicles, or other self-propelled vehicles.*
180

181 1) *The tax is imposed at the rate of:*
182

183 A) *6% of the purchase price for a parking space paid for on an*
184 *hourly, daily, or weekly basis; and*
185

186 B) *9% of the purchase price for a parking space paid for on a*
187 *monthly or annual basis. [\[35 ILCS 525/10-10\]](#)~~(Section 10-10 of~~
188 ~~the Act)~~*
189

190 2) *The rate of tax shall be determined based on the rental period agreed to by*
191 *the operator and the purchaser in the contract for the parking space.*
192

193 *EXAMPLE: A purchaser contracts with an operator to rent a parking*
194 *space on a month-to-month basis. The contract permits the purchaser to*
195 *make payments twice a month. The tax is imposed at the rate of 9%.*
196

197 b) *The tax shall be collected from the purchaser by the operator.*
198

199 c) *An operator that has paid or remitted the tax imposed by ~~the~~ Act to another*
200 *operator in connection with the same parking transaction, or the use of the same*
201 *parking space, that is subject to tax under ~~the~~ Act, shall be entitled to a credit*
202 *for the tax paid or remitted against the amount of tax owed under ~~the~~ Act,*
203 *provided that the other operator is registered under ~~the~~ Act. The operator*
204 *claiming the credit shall have the burden of proving it is entitled to claim a credit.*
205 *[\[35 ILCS 525/10-10\(c\)\]](#)~~(Section 10-10 of the Act)~~ An invoice to the operator that*
206 *separately states "tax paid" or states "all taxes included" is sufficient*
207 *documentation to permit the operator to claim the credit.*
208

209 d) *The operator of a parking area or garage must collect the tax on the purchase of*
210 *all parking spaces in a parking area or garage unless the operator is exempt from*
211 *collecting the tax or the tax is not due on the transaction. The Act does not*

212 provide an exemption for purchases of parking spaces by a person that intends to
 213 resell the parking spaces.

214
 215 ~~EXAMPLE 1: A company provides a service in which an individual may contact~~
 216 ~~the company by use of the Internet to locate and rent a parking space in a parking~~
 217 ~~area or garage near a particular venue. The company charges the purchaser~~
 218 ~~\$21.20 for the parking space and a fee of \$5 payable to the company. The garage~~
 219 ~~owner charged the company \$20 for the parking space and \$1.20 in tax that is~~
 220 ~~separately stated on the invoice. The company forwards the \$21.20 to the garage~~
 221 ~~owner and retains the \$5 fee. The company must collect and remit tax on \$26.20.~~
 222 ~~The company owes \$1.57 in tax and may take a credit for \$1.20 in tax paid to the~~
 223 ~~owner of the parking area or garage. The garage owner must remit tax in the~~
 224 ~~amount of \$1.20.~~

225
 226 ~~EXAMPLE 2: A company provides a service in which an individual may contact~~
 227 ~~the company by use of the Internet to locate and rent a parking space in a parking~~
 228 ~~area or garage. The company charges the purchaser \$30.00 for the parking space~~
 229 ~~and a fee of \$5 payable to the company. The garage owner charged the company~~
 230 ~~\$30 for the parking space and failed to separately state and collect the tax or state~~
 231 ~~that all taxes are included in the purchase price. The company forwards the \$30~~
 232 ~~to the garage owner and retains the \$5 fee. The company must collect and remit~~
 233 ~~tax on \$35. The company owes \$2.10 in tax. The garage owner must remit tax on~~
 234 ~~the \$30, or \$1.80. Because the garage owner failed to separately state and collect~~
 235 ~~tax on the \$30 from the company or state that all taxes are included in the~~
 236 ~~purchase price, the company may not take a credit for the tax paid by the garage~~
 237 ~~owner.~~

238
 239 ~~EXAMPLE 1~~EXAMPLE 3: A hotel purchases the privilege of using 50 parking
 240 spaces at an adjacent parking garage at a price of \$100 per space per month for
 241 the purpose of reselling the use of the spaces to its hotel guests. The garage must
 242 charge the hotel \$109 per parking space (\$100 plus tax of \$9, using the monthly
 243 rate of 9%), and it must remit the \$9 in tax per parking space to the Department.
 244 If the hotel resells the use of a parking space to a guest at a price of \$20 per day, it
 245 must charge its guest \$21.20 (\$20 plus tax of \$1.20, using the daily rate of 6%).
 246 At the end of the month, the hotel will be required to remit the difference between
 247 the total amount of tax it collected from its guests for daily parking during the
 248 month and the \$450 in tax that it paid to the garage for the parking spaces.

249
 250 ~~EXAMPLE 2~~EXAMPLE 4: A grocery store owner rents 10 parking spaces from
 251 an adjoining landowner for \$1,000 per month and allows its customers to park
 252 free while shopping in its store. The landowner must collect and remit tax (9% x
 253 \$1,000, or \$90) on the purchase price paid by the grocery store owner to the

254 landowner to lease the parking spaces. The grocery store has no tax liability for
255 providing free spaces to its customers.

256
257 e) Marketing or Facilitating Rentals Until July 1, 2023~~Rental~~

258
259 1) Until July 1, 2023, a~~A~~ person who, for a fee, assists an operator in
260 marketing or facilitating the rental of the operator's parking spaces,
261 reserves parking spaces for customers in the operator's parking area or
262 garage, collects the purchase price from customers, and remits the
263 purchase price to the operator (less the fee if permitted by the agreement),
264 is not engaged in the business of operating a parking area or garage if the
265 following conditions are met:

266
267 A) the person has no ownership interest in, or legal right to operate,
268 lease or license, parking areas or garages;

269
270 B) the operator controls and sets the inventory of parking spaces
271 customers may reserve using the person's services;

272
273 C) the operator establishes the purchase price for the parking spots;

274
275 D) the person markets or facilitates the rental of the parking spaces at
276 the purchase price set by the operator;

277
278 E) the person represents to prospective customers that all taxes are
279 included in the purchase price or separately states the tax based on
280 the purchase price set by the operator;

281
282 F) any additional fees charged to customers and retained by the
283 person are separately stated; and

284
285 G) the operator is registered with the Department to collect and remit
286 the tax imposed by the Act.

287
288 2) If the conditions listed in subsection (e)(1) are not met, the person is
289 engaged in the business of operating a parking area or garage and is
290 responsible for registering with the Department and collecting and
291 remitting the tax on the purchase price received from the customer. The
292 person may take a credit for the tax paid by the operator. The operator is
293 responsible for remitting tax to the Department on the amount received
294 from the person. (See subsection (c).)

295

296 EXAMPLE: A company provides a service in which an individual may
 297 contact the company by use of the Internet to locate and reserve a parking
 298 space in a parking area or garage near a particular venue. The company
 299 does not have any ownership interest in, or legal right to operate, lease or
 300 license, parking areas or garages. The operator of a garage with which the
 301 company has an agreement has advised the company that the company can
 302 reserve up to 10 spaces in the operator's garage and the purchase price for
 303 parking spaces in the garage is \$15. The company charges the purchaser
 304 \$15 for the parking space. The company states on its website that all taxes
 305 are included in the purchase price. Based on the agreement with the
 306 owner of the garage, for each space that is rented by the company, the
 307 company retains \$1 plus 10% of the \$15 purchase price paid by the
 308 purchaser. ($\$1 + .10 \times \$15 = \$2.50$.) Per the agreement, the company
 309 forwards the balance of \$12.50 to the garage owner. The garage owner is
 310 registered with the Department and remits tax on the \$15 purchase price.
 311 Because the agreement between the company and operator meets the
 312 requirements of subsection (e)(1), the company is not required to register
 313 with the Department and remit tax on \$2.50.

314
 315 3) A fee, retained by the person that assists an operator in marketing or
 316 facilitating the rental of the operator's parking spaces, is a cost of doing
 317 business of the operator and is not deductible from the purchase price for
 318 purposes of calculating the tax the operator must remit to the Department.
 319 The operator is liable on the full purchase price paid by the customer for
 320 the parking space. Any additional fees charged to customers and retained
 321 by the person are also taxable unless the person separately states the fees
 322 to the purchaser and the fees are not related to, or incidental to, obtaining
 323 the use or privilege of using a parking space in a parking area or garage.
 324 (See the definition of "purchase price".)

325
 326 f) If a business provides the location of available parking spaces to persons for a fee
 327 and does not collect the actual cost of parking in the selected parking area or
 328 garage, the fee is not taxable.

329
 330 EXAMPLE: A company provides a web application that allows a person to
 331 locate and rent available parking spaces in the area the person wishes to find a
 332 parking space. The app also provides the purchaser with the prices for each of the
 333 available parking spaces. The fee for finding a parking space is \$5. The person
 334 selects a parking space that costs \$15 and is charged the \$5 fee. The company
 335 charges the purchaser the \$5 fee but does not charge the person the \$15 for the
 336 cost of the parking space. The garage owner collects the \$15 parking fee and the
 337 tax of \$0.90 from the purchaser when the purchaser enters or exits the garage.
 338 The \$5 fee is not taxable.

339
 340
 341
 342
 343
 344
 345
 346
 347
 348
 349
 350
 351
 352
 353
 354
 355
 356
 357
 358
 359
 360
 361
 362
 363
 364
 365
 366
 367
 368
 369
 370
 371
 372
 373
 374
 375
 376
 377
 378
 379
 380
 381

- 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 spaces~~ 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 spaces~~ tickets are taxable.

- 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

382 the State, the operator is exempt from collecting and remitting tax. A
 383 storage owner must register when it rents the fourth storage unit and must
 384 begin collecting and remitting tax on all 4 storage units.
 385

386 2) A storage unit owner may not apportion consideration received from the
 387 rental of a storage unit between the space used for storage of a vehicle and
 388 the space used for the storage of other tangible personal property.
 389

390 i) *If any operator or booking intermediary erroneously collects tax or collects more*
 391 *from the purchaser than the purchaser's liability for the transaction, the*
 392 *purchaser shall have a legal right to claim a refund of that amount from the*
 393 *operator or booking intermediary. However, if the amount is not refunded to the*
 394 *purchaser for any reason, the operator or booking intermediary is liable to pay*
 395 *that amount to the Department. [35 ILCS 525/10-10(d)]~~(Section 10-10 of the~~
 396 ~~Act)~~
 397*

398 j) If an operator or booking intermediary that facilitates the processing and
 399 fulfillment of a reservation for an operator that is not registered under Section 10-
 400 30 of the Act advertises a single rate ("all taxes included"), the operator or
 401 booking intermediary must determine the base amount of the purchase price to
 402 properly calculate and remit the tax.
 403

404 EXAMPLE 1: A parking operator charges a customer a single rate of \$200 per
 405 week. The amount includes the 6% State tax. The operator must determine the
 406 base amount of the purchase price paid for parking. The calculation used to
 407 calculate the base amount of the purchase price paid for parking is $\$200 \div (1 +$
 408 $.06) = \$188.68$. The amount of \$188.68 is the base amount of the purchase price
 409 for determining the amount of tax. The State tax that the operator must remit is
 410 $\$11.32 (.06 \times 188.68)$.
 411

412 EXAMPLE 2: A parking operator charges a customer a single rate of \$200 per
 413 week. The amount includes a 22% city tax, 9% county tax, and the 6% State tax.
 414 To determine the base amount of the purchase price paid for parking, the operator
 415 must first determine the combined tax rate for all qualifying parking taxes charged
 416 the customer ($0.22 + 0.09 + 0.06 = .37$). The calculation used to calculate the
 417 base amount of the purchase price paid for parking is $\$200 \div (1 + .37) = \145.99 .
 418 The amount of \$145.99 is the base amount of the purchase price used for
 419 determining the taxes that can be deducted from the single rate of \$200 and the
 420 amount of State tax that must be remitted by the operator. The city tax would be
 421 $\$32.12 (.22 \times \$145.98)$, the county tax would be $\$13.14 (.09 \times \$145.99)$, and the
 422 State tax that the operator must remit is $\$8.76 (.06 \times \$145.99)$.
 423

424 EXAMPLE 3: A booking intermediary charges and collects a single rate of \$30
425 from a purchaser for the use of a parking space in an unregistered operator's
426 garage. The amount includes the 6% State tax. The booking intermediary must
427 determine the base amount of the purchase price paid for parking. The calculation
428 used to calculate the base amount of the purchase price paid for parking is $\$30 \div$
429 $(1 + .06) = \$28.30$. The amount of \$28.30 is the base amount of the purchase
430 price for determining the amount of tax. The State tax that the booking
431 intermediary must remit on behalf of the unregistered operator is $\$1.70 (.06 \times$
432 $\$28.30)$.
433

- 434 k) If a purchaser pays for the entire term of a parking space in advance (i.e., weekly,
435 monthly, annually), the tax shall be collected and remitted in the month received.
436

437 EXAMPLE: The purchaser pays \$2,400 in January to park in a parking space for
438 a year. The entire \$2,400 is subject to tax when received and reported on the
439 return for January.
440

- 441 l) A person that provides payment processing, collection functions, parking area
442 maintenance, or security functions is not an operator subject to the tax when:
443

- 444 1) all parking revenues flow directly to the operator;
445
446 2) the operator sets the parking rates;
447
448 3) the person is paid a separate fee for the service provided; and
449
450 4) the sign at the parking area or garage does not identify the person as the
451 operator.
452

453 EXAMPLE: A municipality operates a parking area. It retains a company to
454 install machines on the lot that accept electronic payments. The company also
455 provides a mobile application that permits a person to pay for parking
456 electronically. All payments made by a customer, either by using the machine on
457 the lot or the mobile application, are paid to the municipality. The municipality
458 pays the company a fee for its services. The municipality is the operator of the lot
459 and, pursuant to Section 195.115(b), is not required to collect and remit the tax.
460

- 461 m) Booking Intermediaries
462

- 463 1) Booking intermediaries shall collect the tax on the purchase price paid by
464 purchasers on behalf of registered operators. If a booking intermediary
465 charges a separate service charge that is included in the purchase price,
466 the tax shall be collected on that separate service charge as well, even if

467 the separate service charge is retained by the booking intermediary. [35
 468 ILCS 525/10-10(b-5) Until December 31, 2023, an operator is responsible
 469 for remitting tax to the Department on separately stated charges on a
 470 receipt imposed on a customer by a booking intermediary and retained by
 471 the booking intermediary.

472
 473 EXAMPLE 1: A booking intermediary charges and collects \$30 from a
 474 purchaser for the use of a parking space in an operator's garage. The \$30
 475 includes a charge of \$25 set by the operator to use the parking space in the
 476 operator's garage and a charge of \$5 that is imposed and retained by the
 477 booking intermediary for facilitating the use of the parking space by the
 478 purchaser. The \$5 charge is not separately stated on the receipt. Per the
 479 agreement between the operator and the booking intermediary, the
 480 booking intermediary receives a 20% commission on each parking space it
 481 facilitates on its platform for the operator (.20 x \$25 = \$5). The booking
 482 intermediary forwards \$20 to the operator. The operator has a parking
 483 excise tax liability of \$1.80 (.06 x \$30).

484
 485 EXAMPLE 2: A booking intermediary charges and collects \$35 from a
 486 purchaser for the use of a parking space in an operator's garage. The
 487 receipt shows a parking charge of \$30 set by the operator to use the
 488 parking space in the operator's garage and a separately stated service
 489 charge of \$5 that is imposed and retained by the booking intermediary for
 490 facilitating the use of the parking space by the purchaser. Per the
 491 agreement between the operator and the booking intermediary, the
 492 booking intermediary receives a 20% commission on each parking space it
 493 facilitates on its platform for the operator (.20 x \$30 = \$6). The booking
 494 intermediary forwards \$24 to the operator. The operator has a parking
 495 excise tax liability of \$2.10 (.06 x \$35).

496
 497 2) Notwithstanding the provisions of this subsection (m), beginning on
 498 January 1, 2024, if a booking intermediary facilitates the processing and
 499 fulfillment of the reservation for an operator that is not registered under
 500 Section 10-30 of the Act, then the tax shall be collected on the purchase
 501 price from the purchaser by the booking intermediary on behalf of the
 502 operator, and the tax shall be remitted to the Department by the booking
 503 intermediary. The booking intermediary that facilitates the processing
 504 and fulfillment of the reservation for an operator that is not registered
 505 under Section 10-30 and the unregistered operator are jointly and
 506 severally liable for payment of the tax to the Department. [35 ILCS
 507 525/10-10(b)]
 508

509 EXAMPLE 1: A booking intermediary charges and collects \$25 from a
 510 purchaser for the use of a parking space in an unregistered operator's
 511 garage. The \$25 includes a charge of \$20 set by the operator to use the
 512 parking space in the operator's garage and a charge of \$5 that is imposed
 513 and retained by the booking intermediary for facilitating the use of the
 514 parking space by the purchaser. The \$5 charge is not separately stated on
 515 the receipt. Per the agreement between the operator and the booking
 516 intermediary, the booking intermediary receives a 10% commission on
 517 each parking space it facilitates on its platform for the operator (.10 x \$20
 518 = \$2). The booking intermediary has a parking tax liability of \$0.30 (.06 x
 519 \$5) on its service fee and a parking tax liability of \$1.20 (.06 x \$20) on the
 520 remainder of the amount paid by the purchaser that the booking
 521 intermediary is obligated to collect on behalf of the unregistered operator,
 522 for a total parking tax liability of \$1.50.

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

- 538
- 539 3) *Beginning January 1, 2024, booking intermediaries are liable for and*
 540 *shall remit the tax to the Department on any separately stated service fee*
 541 *that the booking intermediary charges to the customer. Operators are*
 542 *liable for the remittance of tax under the Act on the remainder of the*
 543 *purchase price for the transaction. Booking intermediaries and operators*
 544 *are subject to audit on all such sales. [35 ILCS 525/10-10(b-5)]*

545

546 EXAMPLE 1: A booking intermediary charges and collects \$40 from a
 547 purchaser for the use of a parking space in a registered operator's garage.
 548 The \$40 includes a charge of \$35 set by the operator to use the parking
 549 space in the operator's garage and a charge of \$5 that is imposed and
 550 retained by the booking intermediary for facilitating the use of the parking
 551 space by the purchaser. The \$5 charge is not separately stated. Per the

552 agreement between the operator and the booking intermediary, the
 553 booking intermediary receives a 20% commission on each parking space it
 554 facilitates on behalf of the operator (.20 x \$35 = \$7). The booking
 555 intermediary forwards \$28 to the operator. The operator has a parking
 556 excise tax liability of \$2.40 (.06 x \$40).

557
 558 EXAMPLE 2: A booking intermediary charges and collects \$25 from a
 559 purchaser for the use of a parking space in a registered operator's garage.
 560 The \$25 includes a charge of \$20 set by the operator to use the parking
 561 space in the operator's garage and a separately stated service charge of \$5
 562 imposed and retained by the booking intermediary for facilitating the use
 563 of the parking space by the purchaser. Per the agreement between the
 564 operator and the booking intermediary, the booking intermediary receives
 565 a 15% commission on each parking space it rents on behalf of the operator
 566 (.15 x \$20 = \$3). The booking intermediary forwards \$17 to the operator.
 567 The operator has a parking excise tax liability of \$1.20 (.06 x \$20). The
 568 booking intermediary has a parking excise tax liability of \$0.30 (.06 x \$5).

- 569
 570 4) Any and all markups, services fees, convenience fees, facilitation fees,
 571 cancellations fees, overtime fees, or other such charges related to or
 572 incidental to obtaining the use or privilege of using a parking space in a
 573 parking area or garage that are added to the customer's invoice by a
 574 booking intermediary shall for tax purposes be treated in the same manner
 575 as a service charges in the examples in subsection (m).

576
 577 (Source: Amended at 48 Ill. Reg. _____, effective _____)

578
 579 **Section 195.120 Collection of Tax**

- 580
 581 a) *Beginning with bills issued or charges collected for a purchase of a parking space*
 582 *in a parking area or garage on and after January 1, 2020, the tax imposed by the*
 583 *Act shall be collected from the purchaser by the operator, or, beginning January*
 584 *1, 2024 by a booking intermediary as provided in Section 195.110(m), at the rate*
 585 *stated in Section 195.110~~Section 195.110~~ and shall be remitted to the Department*
 586 *as provided in ~~the~~ the Act. All charges for parking spaces in a parking area or*
 587 *garage are presumed subject to tax collection. Operators and booking*
 588 *intermediaries, as applicable, shall collect the tax from purchasers by adding the*
 589 *tax to the amount of the purchase price received from the purchaser. The tax*
 590 *imposed by the Act shall, when collected, be stated as a distinct item separate and*
 591 *apart from the purchase price of the service subject to tax under the Act.*
 592 *However, when it is not possible to state the tax separately, the purchases are*
 593 *exempt from this requirement so long as purchasers are notified by language on*
 594 *the invoice or notified by a sign that the tax is included in the purchase price. [35*

595 ILCS 525/10-25(a)~~(Section 10-25(a) of the Act)~~ A statement of "all tax
 596 included" on a paper or electronic receipt or invoice provided to the purchaser
 597 will be sufficient to satisfy the requirement that the tax be separately stated, as
 598 long as the purchaser can request a breakdown of the tax included amounts from
 599 the operator.

600
 601 1) Every operator of any parking area or garage that advertises a single rate
 602 for a parking space may include the total sum of all charges and all
 603 applicable tax in its advertised rate. Any display of a single, advertised
 604 rate shall include in a clear and conspicuous manner, the following
 605 language: "All taxes included." However, nothing in this subsection (a)(1)
 606 prevents the operator from separately stating both the parking rate and the
 607 tax.

608
 609 2) At events where an operator or valet service collects the purchase price for
 610 the use of a parking space in cash, it will be presumed that it is not
 611 possible to state the tax as a distinct item separate and apart from the
 612 purchase price. If a sign is displayed with an advertised rate, the operator
 613 must comply with subsection (a)(1).

614
 615 b) *Any person purchasing a parking space in a parking area or garage subject to tax*
 616 *under ~~the~~ Act as to which there has been no charge made to that person of the*
 617 *tax imposed by Section 195.110 shall make payment of the tax imposed by Section*
 618 *195.110~~Section 195.110~~ in the form and manner provided by the Department.*
 619 *The payment shall be made to the Department in the manner and form required*
 620 *by the Department not later than the 20th day of the month following the month of*
 621 *purchase of the parking space. [35 ILCS 525/10-25(b)]~~(Section 10-25(b) of the~~*
 622 *~~Act)~~ This subsection does not relieve the operator or booking intermediary, as*
 623 *applicable, of the obligation to collect the tax from the purchaser and remit the tax*
 624 *to the Department, nor does it negate the operator's or booking intermediary's*
 625 *liability for the tax.*

626
 627 c) *The tax required to be collected by any operator, booking intermediary, or valet*
 628 *business, and any tax collected by that person, shall constitute a debt owed by*
 629 *that person to the State [35 ILCS 525/10-45]~~(Section 10-45 of the Act).~~*

630
 631 (Source: Amended at 48 Ill. Reg. _____, effective _____)

632
 633 **Section 195.125 Filing of Returns**

634
 635 a) Except as otherwise provided in this Section, *on or before the last day of each*
 636 *calendar month, every operator engaged in the business of providing to*
 637 *purchasers parking areas and garages in this State during the preceding calendar*

638 month and every booking intermediary required to collect tax under Section 10-
639 10 of the Act shall file a return with the Department stating:

- 640
- 641 1) the name of the operator or booking intermediary;
- 642
- 643 2) the address of its principal place of business and, if applicable, the
644 address of the principal place of business from which it provides parking
645 areas and garages in this State;
- 646
- 647 3) for an operator, the total amount of receipts received by the operator
648 during the preceding calendar month, quarter, or year, as the case may
649 be, from sales of parking spaces to purchasers in parking areas or
650 garages during the preceding calendar month, quarter, or year; for a
651 booking intermediary, the total amount of receipts for separately stated
652 service fees that are charged to the customer by the booking intermediary
653 in connection with the booking intermediary's facilitation of parking spot
654 reservations for an operator during the preceding calendar month,
655 quarter, or year, as the case may be; and, if the return is filed by a
656 booking intermediary that collects the tax under the Act on behalf of an
657 unregistered operator, as provided in Section 10-10 of the Act, then the
658 total amount of receipts received by the booking intermediary on behalf of
659 the unregistered operator during the preceding calendar month, quarter,
660 or year, as the case may be, from sales of parking spaces to purchasers in
661 parking areas or garages during the preceding calendar month, quarter,
662 or year;
- 663
- 664 4) deductions allowed by law;
- 665
- 666 5) for an operator, the total amount of receipts received by the operator
667 during the preceding calendar month or quarter ~~period~~ upon which the tax
668 was computed; for a booking intermediary, the total amount of receipts for
669 separately stated service fees that are charged to the customer by a
670 booking intermediary in connection with the booking intermediary's
671 facilitation of parking spot reservations for an operator during the
672 preceding calendar month or quarter upon which the tax was computed;
673 and, if the return is filed by a booking intermediary that collects the tax
674 under the Act on behalf of an unregistered operator, as provided in
675 Section 10-10 of the Act, then the total amount of receipts received by the
676 booking intermediary on behalf of the unregistered operator during the
677 preceding calendar month or quarter upon which the tax was computed;
- 678
- 679 6) the amount of tax due; and
- 680

- 681 7) *such other reasonable information as the Department may require.*
682
683 b) *If an operator or booking intermediary ceases to engage in the kind of business*
684 *that makes it responsible for filing returns under ~~the~~ the Act, then that operator or*
685 *booking intermediary shall file a final return under the Act with the Department*
686 *on or before the last day of the month after discontinuing such business.*
687
688 c) *All returns required to be filed and payments required to be made under the Act*
689 *shall be by electronic means. Taxpayers who demonstrate hardship in filing or*
690 *paying electronically may petition the Department to waive the electronic filing*
691 *or payment requirement, or both. In addition to the requirement to file all returns*
692 *required to be filed and payments required to be made under the Act by electronic*
693 *means, booking intermediaries shall file returns in the form and manner required*
694 *by the Department.*
695
696 d) *If the same person has more than one business registered with the Department*
697 *under separate registrations under the Act, that person shall not file each return*
698 *that is due as a single return covering all such registered businesses but shall file*
699 *separate returns for each such registered business. If the operator or booking*
700 *intermediary is a corporation, the return filed on behalf of that corporation shall*
701 *be signed by the president, vice-president, secretary, or treasurer, or by a*
702 *properly accredited agent of the corporation. [35 ILCS 525/10-15] _When an*
703 *operator operates multiple parking areas or garages under one business*
704 *registration, the operator shall file one return. Upon request of the Department, an*
705 *operator must provide a list of all locations where the operator engages in the*
706 *business of operating a parking area or garage.*
707
708 e) *The operator or booking intermediary filing the return under the Act shall, at the*
709 *time of filing the return, pay to the Department the amount of tax imposed by the*
710 *Act less a discount of 1.75%, not to exceed \$1,000 per month, which is allowed to*
711 *reimburse the operator or booking intermediary for the expenses incurred in*
712 *keeping records, preparing and filing returns, remitting the tax, and supplying*
713 *data to the Department on request. [35 ILCS 525/10-~~15~~25] The discount is*
714 *allowed only for returns that are filed on or before the due date by electronic*
715 *means as required by subsection (c) and only to the extent of payments that are*
716 *made on or before the due date by electronic means as required by subsection (c).*
717 *Taxpayers receiving a waiver of the electronic filing requirement or electronic*
718 *payment requirement, or both, pursuant to subsection (c), shall be allowed the*
719 *discount if the return and/or the payment are filed on or before the due date.*
720
721 1) When a taxpayer receives a waiver of both the electronic filing
722 requirement and the electronic payment requirement, a return and payment
723 transmitted through the United States mail is deemed filed with or

- 724 received by the Department on the date shown by the post office
 725 cancellation mark stamped upon the envelope or other wrapper containing
 726 it.
 727
- 728 2) When a taxpayer receives a waiver of the electronic filing requirement but
 729 not the electronic payment requirement, a return transmitted through the
 730 United States mail is deemed filed with or received by the Department on
 731 the date shown by the post office cancellation mark stamped upon the
 732 envelope or other wrapper containing it. The electronic payment is filed
 733 on the date it is received by the Department.
 734
- 735 3) When a taxpayer receives a waiver of the electronic payment requirement
 736 but not the electronic filing requirement, a payment transmitted through
 737 the United States mail is deemed filed with or received by the Department
 738 on the date shown by the post office cancellation mark stamped upon the
 739 envelope or other wrapper containing it. The electronic return is filed on
 740 the date it is received by the Department.
 741
- 742 f) *If the Department subsequently determines that all or any part of the credit taken*
 743 *was not actually due to the taxpayer, the taxpayer's discount shall be reduced by*
 744 *an amount equal to the difference between the discount as applied to the credit*
 745 *taken and that actually due, and that taxpayer shall be liable for penalties and*
 746 *interest on that difference.* [35 ILCS 525/~~1510-25~~].
 747
- 748 g) Except as otherwise provided in subsection (k), each operator or booking
 749 intermediary for the first year is required to file a return for each month,
 750 regardless of the fact that the operator may not have any tax liability to pay for
 751 that month. At the end of the first year, the Department will determine whether
 752 the taxpayer shall file on a quarterly or an annual basis, pursuant to subsections
 753 (h) and (i).
 754
- 755 h) If, after one year, the operator's or booking intermediary's average monthly tax
 756 liability to the Department does not exceed \$200, the Department will allow the
 757 operator's or booking intermediary's returns to be filed on a quarter annual basis,
 758 with: the return for January, February and March of a given year being due on or
 759 before the last day of April of that year; the return for April, May and June of a
 760 given year being due on or before the last day of July of that year; the return for
 761 July, August and September of a given year being due on or before the last day of
 762 October of that year; and the return for October, November and December of a
 763 given year being due on or before the last day of January of the following year.
 764 Quarter annual returns, as to form and substance, shall be subject to the same
 765 requirements as monthly returns. The Department will periodically review
 766 taxpayer information, including returns filed by the taxpayer, to determine if any

767 changes have occurred that require the taxpayer to file returns on other than a
768 monthly or quarterly basis. If the Department determines that a change is
769 required in filing frequency, it will notify the taxpayer of its determination.
770

- 771 i) If, after one year, the operator's or booking intermediary's average monthly tax
772 liability with the Department does not exceed \$50, the Department will allow the
773 operator's or booking intermediary's returns to be filed on an annual basis, with
774 the return for a given year being due on or before the last day of January of the
775 following year. Annual returns, as to form and substance, shall be subject to the
776 same requirements as monthly returns. The Department will periodically review
777 taxpayer information, including returns filed by the taxpayer, to determine if any
778 changes have occurred that require the taxpayer to file returns on other than a
779 quarterly basis. If the Department determines that a change is required in filing
780 frequency, it will notify the taxpayer of its determination.
781
- 782 j) Beginning January 1, 2021, if the taxpayer's average monthly tax liability to the
783 Department under the Act was \$20,000 or more during the preceding 4 complete
784 calendar quarters, the taxpayer shall file a return with the Department each month
785 by the last day of the month next following the month during which the tax
786 liability is incurred and shall make payment to the Department on or before the
787 7th, 15th, 22nd and last day of the month during which the liability is incurred.
788 Each payment shall be in an amount equal to 22.5% of the taxpayer's actual
789 liability for the month or 25% of the taxpayer's liability for the same calendar
790 month of the preceding year. The amount of the quarter monthly payments shall
791 be credited against the final tax liability of the taxpayer's return for that month
792 filed under this Section. Once applicable, the requirement of the making of
793 quarter monthly payments to the Department pursuant to this Section shall
794 continue until the taxpayer's average monthly prepaid tax collections during the
795 preceding 4 complete calendar quarters (excluding the month of highest liability
796 and the month of lowest liability) is less than \$19,000 or until the taxpayer's
797 average monthly liability to the Department, as computed for each calendar
798 quarter of the 4 preceding complete calendar quarters, is less than \$20,000. If any
799 such quarter monthly payment is not paid at the time or in the amount required,
800 the taxpayer shall be liable for penalties and interest on the difference, except
801 insofar as the taxpayer has previously made payments for that month in excess of
802 the minimum payments previously due.
803
- 804 k) An operator that will rent parking spaces in a parking area or garage for 14 days
805 or less in a calendar year may file returns and remit tax on an annual basis.
806

807 (Source: Amended at 48 Ill. Reg. _____, effective _____)
808

809 **Section 195.130 Books and Records**

810
811
812
813
814
815
816
817
818
819
820
821
822
823
824
825
826
827
828
829
830
831
832
833
834
835
836
837
838
839
840
841
842
843
844
845
846
847
848
849
850
851
852

- 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.
- 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 by the*

853 *Department and shall contain any reasonable information the Department may*
 854 *require, such as federal employer identification number, business name, address,*
 855 *contact information, organization type, Illinois Secretary of State identification*
 856 *number, owners/officers, and business activities (see Department of Revenue*
 857 *Form Reg-1). The application shall contain the name of the person responsible*
 858 *for paying the tax to the Department. (See Section 3-7 of the Uniform Penalty*
 859 *and Interest Act [35 ILCS 735].) Upon receipt of the application for a certificate*
 860 *of registration in proper form and manner, the Department shall issue to the*
 861 *applicant a certificate of registration. Operators who demonstrate that they do*
 862 *not have access to the Internet or demonstrate hardship in applying electronically*
 863 *may petition the Department to waive the electronic application requirements.*
 864 [35 ILCS 525/10-30(a)]~~(Section 10-30(a) of the Act)~~

866 b) An operator that operates multiple parking areas or garages under one taxpayer
 867 identification number is not required to obtain a separate certificate of registration
 868 for each parking area or garage.

870 c) *The Department may refuse to issue or reissue a certificate of registration to any*
 871 *applicant for the reasons set forth in Section 2505-380 of the Civil Administrative*
 872 *Code of Illinois (Department of Revenue Law) [20 ILCS 2505]. [35 ILCS 525/10-*
 873 *30(b)]*~~(Section 10-30(b) of the Act).~~

875 d) The Department will publish a list of the name and address of registered operators
 876 and booking intermediaries on the Department's website at tax.illinois.gov. The
 877 Department will update the list monthly. A booking intermediary may rely on the
 878 Department's published list of registered operators to determine its obligations
 879 under the Act and this Part.

881 ~~e~~d) *Any person aggrieved by any decision of the Department under this Section may,*
 882 *within 20 days after notice of that decision, protest and request a hearing. The*
 883 *Department shall give notice to the person of the time and place fixed for the*
 884 *hearing and shall hold a hearing in conformity with the provisions of ~~the~~ the Act.*
 885 *After the hearing, the Department will issue its final administrative decision in the*
 886 *matter to the requestor. In the absence of a protest lodged within 20 days, the*
 887 *Department's decision shall become final without any further determination being*
 888 *made or notice given. [35 ILCS 525/10-30(c)]*~~(Section 10-30(e) of the Act)~~

890 (Source: Amended at 48 Ill. Reg. _____, effective _____)

891
 892 **Section 195.140 Revocation of Certificate of Registration**

893
 894 a) *The Department may, after notice and a hearing, revoke the certificate of*
 895 *registration of any operator or booking intermediary who violates any of the*

896 provisions of ~~the~~ Act ~~or this Part~~~~or this Part~~. Before revocation of a certificate
 897 of registration, the Department shall, within 90 days after noncompliance and at
 898 least 7 days prior to the date of the hearing, give the operator or booking
 899 intermediary so accused notice in writing of the charge against him or her, and
 900 on the date designated shall conduct a hearing upon this matter. The lapse of the
 901 90-day period shall not preclude the Department from conducting revocation
 902 proceedings at a later date if necessary. Any hearing held under this Section~~this~~
 903 ~~Section~~ shall be conducted by the Director or by any officer or employee of the
 904 Department designated in writing by the Director.

- 905
- 906 b) The Department may revoke a certificate of registration for the reasons set forth
 907 in Section 2505-380 of the Department of Revenue Law.
- 908
- 909 c) Upon the hearing of any such proceeding, the Director or any officer or employee
 910 of the Department designated in writing by the Director may administer oaths.
 911 The Department may procure by its subpoena the attendance of witnesses and, by
 912 its subpoena duces tecum, the production of relevant books and papers. Any
 913 circuit court, upon application ~~either~~ of the operator, booking intermediary, ~~or of~~
 914 the Department, may, by order duly entered, require the attendance of witnesses
 915 and the production of relevant books and papers before the Department in any
 916 hearing relating to the revocation of certificates of registration. Upon refusal or
 917 neglect to obey the order of the court, the court may compel obedience to the
 918 order by proceedings for contempt.
- 919
- 920 d) The Department may, by application to any circuit court, obtain an injunction
 921 requiring any person who engages in business as an operator or booking
 922 intermediary under the Act to obtain a certificate of registration. Upon refusal or
 923 neglect to obey the order of the court, the court may compel obedience by
 924 proceedings for contempt. [35 ILCS 525/10-35]~~(Section 10-35 of the Act)~~
- 925

926 (Source: Amended at 48 Ill. Reg. _____, effective _____)

927

928 **Section 195.150 Incorporation by Reference**

929

930 All of the provisions of Sections 1, 2a, 2b, 3 (except provisions relating to transaction returns
 931 and except for provisions that are inconsistent with the Act~~the Act~~, in respect to all provisions of
 932 those Sections other than the State rate of tax), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 6, 6a, 6b, 6c,
 933 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act [35 ILCS 120] that are
 934 not inconsistent with the Act~~the Act~~, and all provisions of the Uniform Penalty and Interest Act
 935 [35 ILCS 735] shall apply, as far as practicable, to the subject matter of the Act to the same
 936 extent as if those provisions were included in the Act. The enumerated provisions of the
 937 Retailers' Occupation Tax Act in this Section and all provisions of the Uniform Penalty and

938 Interest Act shall apply, as far as practicable, to booking intermediaries required to be
939 registered under Section 10-30 of the Act. [35 ILCS 525/10-50]~~the Act [35 ILCS 525/10-55].~~

940

941

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