**Section 520.1650 Revocation of the High Impact Service Facility Designation**

a) If it is later determined after a reasonable notice and an opportunity for a hearing as provided under the Illinois Administrative Procedure Act [5 ILCS 100] that a business would have placed in service in qualified property the minimum eligible investment and created the requisite number of jobs without the benefits of High Impact Service Facility designation, the Department shall contact the Director of the Department of Revenue who shall begin proceedings to recover wrongfully exempted State taxes with interest as allowed by law. The business shall also be ineligible for all State funded Department programs for a period of 10 years. Proof that the business would have made the investment without the benefit of the designation shall include, but is not limited to, correspondence, financial plans and prospectuses, internal memoranda and other written documentation demonstrating the business would have made the eligible investment without the designation.

b) The Department shall revoke a High Impact Service Facility designation if the business fails to make the minimum eligible qualified investment and create the requisite number of jobs as stipulated in the terms and conditions of the certification. The Department shall immediately notify the Director of the Department of Revenue and request he begin proceedings to recover wrongfully exempted taxes with interest as allowed by law under the provisions of 35 ILCS 120/4 and 5.

c) The Department shall revoke a High Impact Service Facility designation if it is determined upon investigation that the business falsified application information in violation of Section 520.1620(d).

d) The Department shall notify a business designated as a high impact service facility in writing that it is subject to revocation in accordance with Section 520.1640(c). The notice shall include the reason for revocation and the date and location of a hearing to be held pursuant to 56 Ill. Adm. Code 2605 (Administrative Hearing Rules).

e) Following revocation in accordance with Section 520.1640(c), the Department will contact the Director of the Department of Revenue who shall begin proceedings to recover wrongfully exempted State taxes with interest as allowed by law.

f) Any business enterprise project whose High Impact Service Facility designation is revoked shall be ineligible for all State funded Department programs for 10 years.

(Source: Added at 27 Ill. Reg. 3282, effective February 14, 2003)