**Section 520.1840 Revocation of an Aircraft Maintenance Facility Designation**

a) If the business fails to meet any of the conditions of the legally binding agreement, including, but not limited to, failure to make the minimum eligible qualified investment and create or retain the requisite number of jobs, the business may be decertified for the tax exemption and required to repay the exempted taxes. The Department will contact the Director of the Illinois Department of Revenue and request that DOR begin proceedings to recover wrongfully exempted taxes, with interest as allowed by law.

b) The Department shall revoke an aircraft maintenance facility designation if it is determined upon investigation that the business falsified application information in violation of Section 520.1820(d).

c) The Department shall notify a business designated as an aircraft maintenance facility in writing that it is subject to revocation in accordance with subsection (b). 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).

d) Following revocation in accordance with subsection (b), the Department will contact the Director of the Illinois Department of Revenue and request that DOR begin proceedings to recover wrongfully exempted taxes, with interest as allowed by law.

e) Any business whose aircraft maintenance facility designation is revoked shall be ineligible for all State funded Department programs for 10 years.

(Source: Added at 40 Ill. Reg. 10858, effective July 29, 2016)