**Section 125.145 Administration and Enforcement**

a) Rental Purchase Agreement Occupation Tax

1) *The Department shall have full power to administer and enforce* the RPOT Act*, to collect all taxes and penalties due* under the RPOT Act*, to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty* under the RPOT Act*. In the administration of, and compliance with,* the RPOT Act*, the Department and persons who are subject to* the RPOT Act *shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 2, 2-10 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2a, 2b, 2c, 3 (except provisions relating to transaction returns), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those provisions were set forth herein.* [35 ILCS 180/10]

2) To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax regulations (86 Ill. Adm. Code 130) that are not incompatible with the RPOT Act apply in implementation of the RPOT Act.

b) Rental Purchase Agreement Use Tax

1) *The Department shall have full power to administer and enforce* the RPUT Act*; to collect all taxes, penalties and interest due* under the RPUT Act*; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided, and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest* under the RPUT Act*. In the administration of, and compliance with,* the RPUT Act*, the Department and persons who are subject to* the RPUT Act *shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 2, 3, 3-10 through 3-80, 4, 6, 7, 8, 9 (except provisions relating to transaction returns), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22 of the Use Tax Act, and are not inconsistent with this Section, as fully as if those provisions were set forth herein*. [35 ILCS 180/15]

2) To avoid needless repetition, the substance and provisions of all Use Tax regulations (86 Ill. Adm. Code 150) that are not incompatible with the RPUT Act apply in implementation of the RPUT Act.