**Section 370.125 Penalties, Interest and Procedures**

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under Section 5.01(b) of the Local Mass Transit District Act as under the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1979, ch. 120, pars. 440 et seq.).