**Section 480.120 Penalties, Interest and Procedures**

All civil penalties, 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 the Hotel Operators' Occupation Tax Act as under the Retailers' Occupation Tax Act. For information concerning criminal penalties, see Section 8 of the Hotel Operators' Occupation Tax Act.

(Source: Amended at 43 Ill. Reg. 5109, effective April 17, 2019)