**Section 511.350 Applicability of Retailers' Occupation Tax Act**

*All of the provisions of Sections 4 (except that the time limitation provisions shall run from the date when the tax is due rather than from the date when gross receipts are received), 5 (except that the time limitation provisions on the issuances of notices of tax liability shall run from the date when the tax is due rather than from the date when gross receipts are received and except that in the case of a failure to file a return required by* the *Law, no notice of tax liability shall be issued on and after each July 1 and January 1 covering tax due with that return during any month or period more than 6 years before that July 1 or January 1, respectively, and except that the 30% penalty provided for in Section 5 shall not apply), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i and 5j of the Retailers' Occupation Tax Act, and Sections 6, 8, 9, 10 and 11 of the Public Utilities Revenue Act, which are not inconsistent with this Law, and the Uniform Penalty and Interest Act shall apply, as far as practicable, to the subject matter of* the *Law to the same extent as if such provisions were included herein. References in such incorporated Sections of the Retailers' Occupation Tax Act and Public Utilities Revenue Act and to taxpayers and to persons engaged in the business of selling tangible personal property at retail means both purchasers and delivering suppliers maintaining a place of business in this State, as required by the particular context, when used in* the *Law. References in such incorporated Sections of the Retailers' Occupation Tax Act and Public Utilities Revenue Act to gross receipts and to gross receipts received means purchase price or kilowatt-hours used or consumed by the purchaser, as required by the particular context.* [35 ILCS 640/2-12]

(Source: Added at 48 Ill. Reg. 17635, effective November 22, 2024)