

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.350 Revocation

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500
MOTOR FUEL TAX**

Section 500.350 Revocation

- a) *The Department may revoke the motor fuel use tax license of a carrier registered under the IFTA program or that is required to be registered under the terms of the International Fuel Tax Agreement that violates any provision of the Law or any rules promulgated thereunder. (Section 16 of the Law) Causes for revocation include, but are not limited to, failure to file a quarterly tax return or to remit all taxes due, or improper use of decals.*

- b) The Department shall send the licensee a written notice of its decision to revoke a license. Unless the licensee timely protests the Department's determination as provided for in Section 500.355, the revocation is final.

- c) A licensee whose license has been revoked may have that license reinstated if the condition which caused revocation is remedied. The carrier must pay a \$100 reinstatement fee and file a new application for a license and decals. A carrier whose license has been revoked and then reinstated may be required to post a bond in accordance with Section 500.305.

(Source: Amended at 39 Ill. Reg. 14728, effective October 23, 2015)