

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 500 Section 500.297 Protest Procedures for Certain Penalties**

**TITLE 86: REVENUE**

**PART 500  
MOTOR FUEL TAX**

**Section 500.297 Protest Procedures for Certain Penalties**

- a) Any person aggrieved by any action of the Department under item 13, 14, 15, or 16 of Section 15 of the Motor Fuel Tax Law may protest the action by making a written request for a hearing within 60 days after the original action.
- b) Hearings that have been timely requested will be scheduled by the Department. The Department will provide written notice of the date, time, and place of the hearing at least 20 days prior to the hearing date.
- c) Hearings shall be conducted in accordance with the provisions of the Illinois Administrative Procedure Act [5 ILCS 100] and regulations promulgated thereunder found at 86 Ill. Adm. Code 200.101 through 200.225.

(Source: Added 24 Ill. Reg. 6918, effective April 21, 2000)