**Section 1010.755 Mileage Tax Plates**

a) Operation of a second division vehicle, registered under the mileage tax option, with a broken or disconnected odometer, is prohibited. Apprehension shall result in arrest and issuance of summons, as well as any and other penalties specified by the Code and these Rules and Regulations.

b) Election to pay the mileage weight tax, in lieu of the flat weight tax, must be made at the beginning of the registration year, or when a newly-acquired vehicle is first registered, and shall be binding until the end of the registration year.

c) Reclassification of a mileage tax plate to a flat weight tax plate is not permissible. The prescribed quarterly reports must be filed and additional mileage taxes paid as are due.

d) Upon failure to file quarterly returns, or to pay any additional tax or penalty found to be due by the Secretary, the election for such vehicle is terminated, and the owner shall be required to register a vehicle under the flat weight tax provisions of the law, and no credit is allowable for any payments under the mileage tax option. Credit for the $8.00 registration fee, however, is allowable.

e) The election to pay the mileage tax in lieu of the flat weight tax will be denied as to any applicant whose election has previously been terminated or who is in default or has failed to pay any additional tax or penalty found to be due by the Secretary.

(Source: Amended at 4 Ill. Reg. 17, p. 247, effective April 11, 1980)