**Section 2515.100 Hearings**

Any person or company required to pay an annual retaliatory tax pursuant to this Part may request a hearing to be held for the purposes of determining if the assessed tax is appropriate. The hearing request shall be made pursuant to 50 Ill. Adm. Code 2500.50 of this Part grounds set forth in Section 412 of the Code [215 ILCS 5/412], a mistake of fact, an error in calculation or an erroneous interpretation of a statute of this or any other state, and such request will only be granted based on those grounds. The hearing request shall be made pursuant to the provisions of 50 Ill. Adm. Code 2500.50.