

**Illinois Department of Revenue
Regulations**

Title 86 Part 422 Section 130 Revocation of Certificate of Registration

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

PART 422
CANNABIS CULTIVATION PRIVILEGE TAX**

Section 422.130 Revocation of Certificate of Registration

- a) *The Department has the power, after notice and an opportunity for a hearing, to revoke a certificate of registration issued by the Department if the holder of the certificate of registration fails to file a return, or to pay the tax, fee, penalty, or interest shown in a filed return, or to pay any final assessment of tax, fee, penalty, or interest, as required by the Law or any other tax or fee Act administered by the Department. [20 ILCS 2505/2505-380(a)]*

- b) The Department, after notice and hearing, shall revoke the certificate of registration (including all sub-certificates of registration, if any, issued under Section 422.125) of any cultivator who violates any of the provisions of the Law or this Part. Before revocation of a certificate of registration, the Department shall, within 90 days after non-compliance and at least 7 days prior to the date of the hearing, give the cultivator notice in writing of the charge against him or her, and on the date designated shall conduct a hearing upon this matter. The lapse of the 90-day period shall not preclude the Department from conducting revocation proceedings at a later date if necessary.

- c) The Department shall notify the Department of Agriculture upon revocation of a certificate of registration issued to a cultivator.

- d) *No certificate of registration can be issued under the Law unless the cultivator is licensed by the Department of Agriculture under the Act. [410 ILCS 705/60-15]* If the Department receives notice that a license issued to a cultivator by the Department of Agriculture under the Act has been revoked, the Department shall commence proceedings to revoke the cultivator's certificate of registration.

(SOURCE: Adopted at 44 Ill. Reg.10732, effective June 02, 2020.)