

**Illinois Department of Revenue
Regulations**

Title 86 Part 422 Section 140 Invoices Issued by a Cultivator

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

**PART 422
CANNABIS CULTIVATION PRIVILEGE TAX**

Section 422.140 Invoices Issued by a Cultivator

Every sales invoice for cannabis issued by a cultivator to a cannabis business establishment shall contain the cultivator's certificate of registration number assigned under the Law, date, invoice number, purchaser's name and address, selling price, and the amount of cannabis, concentrate, or cannabis-infused product. Cultivators shall retain a copy of the invoices for inspection by the Department. [410 ILCS 705/60-40]

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