

**Illinois Department of Revenue
Regulations**

Title 86 Part 422 Section 145 Penalties and Interest

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

**PART 422
CANNABIS CULTIVATION PRIVILEGE TAX**

Section 422.145 Penalties and Interest

- a) All provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Law shall apply.
- b) The penalties contained in Section 13 of the Retailers' Occupation Tax Act [35 ILCS 120] that are not inconsistent with the Law shall apply.

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