

**Illinois Department of Revenue
Regulations**

Title 86 Part 422 Section 150 Administration and Enforcement

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE
PART 422
CANNABIS CULTIVATION PRIVILEGE TAX**

Section 422.150 Administration and Enforcement

- a) *The Department shall have full power to:*
- 1) *administer and enforce the Law;*
 - 2) *collect all Taxes, penalties, and interest due under the Law;*
 - 3) *submit to the State Treasurer, for deposit in the Local Cannabis Retailers' Occupation Tax Trust Fund, all Taxes, penalties and interest collected under the Law, excluding those described in Section 422.135(d); and*
 - 4) *determine all rights to credit memoranda, arising on account of the erroneous payment of tax, penalty, or interest under the Law.*
- b) *In the administration of, and compliance with, the Law, the Department and persons who are subject to the Law shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 2-40, 2a, 2b, 2i, 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and all of the provisions of the Uniform Penalty and Interest Act, that are not inconsistent with the Law, as fully as if those provisions were set forth in the Law. For purposes of this Section, references in the Retailers' Occupation Tax Act to a "sale of tangible personal property at retail" mean the "sale of cannabis by a cultivator". [410 ILCS 705/60-35]*
- c) *To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) that are not incompatible with the Law will apply in implementation of the Law.*

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