

**Illinois Department of Revenue
Regulations**

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**TITLE 86: REVENUE
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PART 422
CANNABIS CULTIVATION PRIVILEGE TAX**

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AUTHORITY: Implementing the Cannabis Cultivation Privilege Tax Law [410 ILCS 705/Art. 60].

SOURCE: Emergency rule adopted at 44 Ill. Reg. 594, effective December 27, 2019, for a maximum of 180 days; adopted at 44 Ill. Reg.10732, effective June 02, 2020.