

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 423 Section 100 Nature of the Tax**

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

**PART 423  
CANNABIS PURCHASER EXCISE TAX**

**Section 423.100 Nature of the Tax**

- a) *Beginning January 1, 2020, the Cannabis Purchaser Excise Tax Law imposes a tax on the privilege of using cannabis in this State based on the purchase price of cannabis sold by a dispensary to a purchaser for use and consumption. [410 ILCS 705/65-10(a)]. The Tax imposed by the Law is collected from the purchaser by the cannabis retailer. The Tax imposed by the Law shall be stated on the invoice as a distinct item separate and apart from the purchase price of the cannabis.*
  
- b) *The Tax imposed under the Law is in addition to all other occupation, privilege, or excise taxes imposed by the State of Illinois or by any municipal corporation or political subdivision thereof. [410 ILCS 705/65-10(d)]*

(SOURCE: Adopted at 44 Ill. Reg.10751, effective June 02, 2020.)