

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 423 Section 140 Revocation of Certificate of Registration**

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

**PART 423  
CANNABIS PURCHASER EXCISE TAX**

**Section 423.140 Revocation of Certificate of Registration**

- a) *The Department has the power, after notice and an opportunity for a hearing, to revoke a certificate of registration issued by the Department if the holder of the certificate of registration fails to file a return, or to pay the Tax, fee, penalty, or interest shown in a filed return, or to pay any final assessment of Tax, fee, penalty, or interest, as required by the Law or any other tax or fee Act administered by the Department. [20 ILCS 2505/2505-380(a)]*
- b) The Department, after notice and hearing, will revoke the certificate of registration (including all sub-certificates of registration, if any, issued under Section 423.135) of any cannabis retailer who violates any of the provisions of the Law. Before revocation of a certificate of registration, the Department will, within 90 days after non-compliance and at least 7 days prior to the date of the hearing, give the cannabis retailer notice in writing of the charge against him or her, and on the date designated will conduct a hearing upon this matter. The lapse of the 90-day period shall not preclude the Department from conducting revocation proceedings at a later date if necessary.
- c) The Department will notify the Department of Financial and Professional Regulation upon revocation of a certificate of registration issued to a cannabis retailer.

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