

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 423 Section 150 Arrest; Search and Seizure Without a Warrant**

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

**PART 423  
CANNABIS PURCHASER EXCISE TAX**

**Section 423.150 Arrest; Search and Seizure Without a Warrant**

- a) *Any duly authorized employee of the Department may:*
  - 1) *arrest without warrant any person committing in his or her presence a violation of any of the provisions of the Law;*
  - 2) *without a search warrant, inspect all cannabis located in any place of business;*
  - 3) *seize any cannabis in the possession of the cannabis retailer in violation of the Act or the Law; and*
  - 4) *seize any cannabis on which the Tax has not been paid.*
- b) *The cannabis so seized is subject to confiscation and forfeiture as provided in Sections 423.155 and 423.160. [410 ILCS 705/65-41]*

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