

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 423 Section 155 Seizure and Forfeiture**

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

**PART 423  
CANNABIS PURCHASER EXCISE TAX**

**Section 423.155 Seizure and Forfeiture**

- a) *After seizing any cannabis as provided in Section 423.150, the Department will hold a hearing and determine whether the retailer was properly registered to sell the cannabis at the time of its seizure by the Department. The Department will give not less than 20 days' notice of the time and place of the hearing to the owner of the cannabis, if the owner is known, and also to the person in whose possession the cannabis was found, if that person is known and if the person in possession is not the owner of the cannabis. If neither the owner nor the person in possession of the cannabis is known, the Department will cause publication of the time and place of the hearing to be made at least once in each week for 3 weeks successively in a newspaper of general circulation in the county where the hearing is to be held.*
  
- b) *If, as the result of the hearing, the Department determines that the retailer was not properly registered at the time the cannabis was seized, the Department will enter an order declaring the cannabis confiscated and forfeited to the State, to be held by the Department for disposal by it as provided in Section 423.160. The Department will give notice of the order to the owner of the cannabis, if the owner is known, and also to the person in whose possession the cannabis was found, if that person is known and if the person in possession is not the owner of the cannabis. If neither the owner nor the person in possession of the cannabis is known, the Department will cause publication of the order to be made at least once in each week for 3 weeks successively in a newspaper of general circulation in the county where the hearing was held. [410 ILCS 705/65-42]*

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