

Illinois Department of Revenue  
Regulations

**Title 86 Part 423 Section 170 Cannabis Retailers; Purchase and Possession of Cannabis**

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

**PART 423  
CANNABIS PURCHASER EXCISE TAX**

**Section 423.170 Cannabis Retailers; Purchase and Possession of Cannabis**

*Cannabis retailers shall purchase cannabis for resale only from cannabis business establishments.*  
[410 ILCS 705/65-45]

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