

**Illinois Department of Revenue
Regulations**

Title 86 Part 423 Section 175 Administration and Enforcement

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

**PART 423
CANNABIS PURCHASER EXCISE TAX**

Section 423.175 Administration and Enforcement

- a) *The Department shall have full power to:*
- 1) *administer and enforce the Law;*
 - 2) *collect all Taxes and penalties due under the Law;*
 - 3) *dispose of Taxes and penalties collected in the manner provided in subsection (b); and*
 - 4) *determine all rights to credit memoranda arising on account of the erroneous payment of Tax or penalty under the Law.*
- b) *In the administration of, and compliance with, the Law, the Department and persons who are subject to the Law shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 2, 3-55, 3a, 4, 5, 7, 10a, 11, 12a, 12b, 14, 15, 19, 20, 21, and 22 of the Use Tax Act and Sections 1, 2-12, 2b, 4 (except that the time limitation provisions shall run from the date when the tax is due rather than from the date when gross receipts are received), 5 (except that the time limitation provisions on the issuance of notices of tax liability shall run from the date when the tax is due rather than from the date when gross receipts are received and except that, in the case of a failure to file a return required by the Act, no notice of tax liability shall be issued on and after each July 1 and January 1 covering tax due with that return during any month or period more than 6 years before that July 1 or January 1, respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5j, 6d, 7, 8, 9, 10, 11, and 12 of the Retailers' Occupation Tax Act and all of the provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Law, as fully as if those provisions were set forth in the Law. References in the incorporated Sections of the Retailers' Occupation Tax Act and the Use Tax Act to retailers, to sellers, or to persons engaged in the business of selling tangible personal property mean cannabis retailers when used in the Law. References in the incorporated Sections to sales of tangible personal property mean sales of cannabis subject to Tax under the Law when used in the Law. [410 ILCS 705/65-40]*
- c) To avoid needless repetition, the substance and provisions of all Use Tax Regulations (86 Ill. Adm. Code 150) and all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) that are not incompatible with the Cannabis Purchaser Excise Tax Law will apply in implementation of the Law.

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