

**Illinois Department of Revenue
Regulations**

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

**PART 423
CANNABIS PURCHASER EXCISE TAX**

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AUTHORITY: Implementing Article 65 of the Cannabis Regulation and Tax Act (Cannabis Purchaser Excise Tax Law) [410 ILCS 705].

SOURCE: Emergency rule adopted at 44 Ill. Reg. 612, effective December 27, 2019, for a maximum of 180 days; adopted at 44 Ill. Reg. 10751, effective June 02, 2020.