

**Illinois Department of Revenue  
Regulations**

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CANNABIS PURCHASER EXCISE TAX**

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**AUTHORITY:** Implementing Article 65, and authorized by Section 65-50 (Cannabis Purchaser Excise Tax Law), of the Cannabis Regulation and Tax Act [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 2, 2020; amended at 45 Ill. Reg. 4124, effective March 09, 2021.