

**Illinois Department of Revenue
Regulations**

Title 86 Part 424 Section 140 Claims and Credit Memoranda

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

**PART 424
COUNTY CANNABIS RETAILERS' OCCUPATION TAX**

Section 424.140 Claims and Credit Memoranda

Cannabis retailers may file claims for credit or refund of Tax in accordance with the procedures, limitations and restrictions contained in Sections 6, 6a, 6b, 6c, and 6d of the Retailers' Occupation Tax Act.

(SOURCE: Adopted at 44 Ill. Reg.10778, effective June 02, 2020.)