

**Illinois Department of Revenue
Regulations**

Title 86 Part 425 Section 130 Return and Payment of Tax by Cannabis Retailers

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

**PART 425
MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

Section 425.130 Return and Payment of Tax by Cannabis Retailers

- a) *Retailers shall file all cannabis Tax returns and shall make all cannabis Tax payments by electronic means in the manner and form required by the Department. [35 ILCS 120/3]*
- b) The information required for the Tax shall be furnished on the cannabis retailer's State cannabis dispensary Tax return.
- c) If the cannabis retailer files its Illinois Retailers' Occupation Tax returns on the gross receipts basis, it must report Municipal Cannabis Retailers' Occupation Tax information in its returns on the same basis. If the cannabis retailer files its Illinois Retailers' Occupation Tax returns on the gross sales basis, it must report Municipal Cannabis Retailers' Occupation Tax information in its returns on the gross sales basis.

(SOURCE: Adopted at 44 Ill. Reg.10790, effective June 02, 2020.)