

**Illinois Department of Revenue
Regulations**

Title 86 Part 425 Section 140 Claims and Credit Memoranda

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

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

Section 425.140 Claims and Credit Memoranda

Cannabis retailers may file claims for credit or refund of Taxes 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.10790, effective June 02, 2020.)