

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 425 Section 150 Ordinances and Resolutions Imposing or Discontinuing a Tax**

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

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

**Section 425.150 Ordinances and Resolutions Imposing or Discontinuing a Tax**

- a) *An ordinance or resolution imposing or discontinuing a Tax under the Law or effecting a change in the rate of the Tax that is adopted on or after June 25, 2019 (the effective date of Public Act 101-27), and for which a certified copy is filed with the Department on or before April 1, 2020, shall be administered and enforced by the Department beginning on July 1, 2020.*
  
- b) *For ordinances filed with the Department after April 1, 2020, an ordinance or resolution imposing or discontinuing the Tax or effecting a change in the rate of the Tax shall either:*
  - 1) *be adopted, with a certified copy of the ordinance filed with the Department, on or before the first day of April. After the filing, the Department will proceed to administer and enforce the Law as of the first day of July next following the adoption and filing; or*
  
  - 2) *be adopted, with a certified copy of the ordinance filed with the Department on or before the first day of October. After the filing, the Department will proceed to administer and enforce the Law as of the first day of January next following the adoption and filing. [65 ILCS 5/8-11-23(f)]*

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