

**Illinois Department of Revenue
Regulations**

Title 86 Part 425 Section 155 Administration and Enforcement

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

**PART 155
MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

Section 425.155 Administration and Enforcement

- a) *The Department shall have full power to:*
- 1) *administer and enforce the Law;*
 - 2) *collect all Taxes and penalties due under the Law;*
 - 3) *submit to the State Treasurer, for deposit in the Local Cannabis Retailers' Occupation Tax Trust Fund, all Taxes and penalties collected under the Law, excluding those described in Section 425.135(d); and*
 - 4) *determine all rights to credit memoranda arising on account of the erroneous payment of Tax or penalty under the Law.*
- b) *In the administration of and compliance with the Law, the Department and persons who are subject to the Law shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure, as are described in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2a, 2b, 2c, 2i, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those provisions were set forth in the Law. [65 ILCS 5/8-11-23]*
- c) To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130) that are not incompatible with the Law will apply in implementation of the Law.

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