

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE  
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**PART 429  
MEDICAL CANNABIS CULTIVATION PRIVILEGE TAX LAW**

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AUTHORITY: Implementing the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130/190 through 215] and authorized by Section 215 of the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130].

SOURCE: Adopted at 38 Ill. Reg. 17084, effective July 25, 2014; emergency amendment at 40 Ill. Reg. 3305, effective February 3, 2016, for a maximum of 150 days; amended at 40 Ill. Reg. 9222, effective June 24, 2016; amended at 44 Ill. Reg.10802, effective June 02, 2020.