

SB2068



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2068

Introduced 2/6/2025, by Sen. Sally J. Turner

SYNOPSIS AS INTRODUCED:

410 ILCS 705/45-20

Amends the Cannabis Regulation and Tax Act. Provides that, in addition to other grounds specified in this Act, the Department of Agriculture, upon notification by a county of a cultivation center's failure to pay all or part of any property tax or penalty due to the reporting county, shall refuse the issuance or renewal of a license, or suspend or revoke the license of the cultivation center. Effective immediately.

LRB104 10620 BDA 20696 b

A BILL FOR

1 AN ACT concerning health.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Cannabis Regulation and Tax Act is amended
5 by changing Section 45-20 as follows:

6 (410 ILCS 705/45-20)

7 Sec. 45-20. Violation of tax Acts; refusal, revocation, or
8 suspension of license or agent identification card.

9 (a) In addition to other grounds specified in this Act,
10 the Department of Agriculture and Department of Financial and
11 Professional Regulation, upon notification by the Department
12 of Revenue, shall refuse the issuance or renewal of a license
13 or agent identification card, or suspend or revoke the license
14 or agent identification card, of any person, for any of the
15 following violations of any tax Act administered by the
16 Department of Revenue:

17 (1) Failure to file a tax return.

18 (2) The filing of a fraudulent return.

19 (3) Failure to pay all or part of any tax or penalty
20 finally determined to be due.

21 (4) Failure to keep books and records.

22 (5) Failure to secure and display a certificate or
23 sub-certificate of registration, if required.

1 (6) Willful violation of any rule or regulation of the
2 Department relating to the administration and enforcement
3 of tax liability.

4 (b-5) In addition to other grounds specified in this Act,
5 the Department of Agriculture, upon notification by a county
6 of a cultivation center's failure to pay all or part of any
7 property tax or penalty due to the reporting county, shall
8 refuse the issuance or renewal of a license, or suspend or
9 revoke the license of the cultivation center.

10 (b) After all violations of subsection (b-5) or any of
11 items (1) through (6) of subsection (a) have been corrected or
12 resolved, the Department shall, upon request of the applicant
13 or, if not requested, may notify the entities listed in
14 subsection (a) or subsection (b-5) that the violations have
15 been corrected or resolved. Upon receiving notice from the
16 Department that a violation of any of items (1) through (6) of
17 subsection (a), or from the county that a violation of
18 subsection (b-5), have been corrected or otherwise resolved to
19 the Department of Revenue's satisfaction, the Department of
20 Agriculture and the Department of Financial and Professional
21 Regulation may issue or renew the license or agent
22 identification card, or vacate an order of suspension or
23 revocation.

24 (Source: P.A. 101-27, eff. 6-25-19.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.