**Section 760.407 Reporting Virtual Currency**

a) *If property reported to the administrator is virtual currency, the holder shall liquidate the virtual currency and remit the proceeds to the administrator. The liquidation shall occur anytime within 30 days prior to the filing of the report under Section 15-401* of the Act*.*

b) *The owner shall not have recourse against the holder or the administrator to recover any gain in value that occurs after the liquidation of the virtual currency under* this Section*.* [765 ILCS 1026/15-603(i)]

(Source: Added at 46 Ill. Reg. 16898, effective September 26, 2022)