**Section 422.105 Definitions**

"Act" means the Cannabis Regulation and Tax Act [410 ILCS 705].

*"Cannabis" means*

*marijuana, hashish, and other substances that are identified as including any parts of the plant Cannabis sativa and including derivatives or subspecies, such as indica, of all strains of cannabis, whether growing or not;*

*the seeds of the plant;*

*the resin extracted from any part of the plant;*

*any compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin, including tetrahydrocannabinol (THC) and all other naturally produced cannabinol derivatives, whether produced directly or indirectly by extraction; and*

*cannabis flower, concentrate, and cannabis-infused products.*

*"Cannabis" does not include:*

*the mature stalks of the plant;*

*fiber produced from the stalks;*

*oil or cake made from the seeds of the plant;*

*any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted from it), fiber, oil or cake;*

*the sterilized seed of the plant that is incapable of germination;*

*industrial hemp as defined and authorized under the Industrial Hemp Act* [505 ILCS 5]; or

*cannabis that is subject to tax under the Compassionate Use of Medical Cannabis Program Act* [410 ILCS 130]*.* [410 ILCS 705/1-10]

*"Cannabis business establishment" means a cultivation center, craft grower, processing organization, infuser organization,* *dispensing organization, or transporting organization.* [410 ILCS 705/1-10]

*"Cannabis concentrate" means a product derived:*

*from cannabis that is produced by extracting cannabinoids, including tetrahydrocannabinol (THC), from the plant through the use of:*

*propylene glycol, glycerin, butter, olive oil or other typical cooking fats;*

*water, ice, or dry ice; or*

*butane, propane, CO2, ethanol, or isopropanol; and*

*with the intended use of smoking or making a cannabis-infused product.* [410 ILCS 705/1-10]

*"Cannabis flower" means marijuana, hashish, and other substances that are identified as including any parts of the plant Cannabis sativa and including:*

*derivatives or subspecies, such as indica, of all strains of cannabis; and*

*raw kief, leaves, and buds, but not:*

*resin that has been extracted from any part of the plant; nor*

*any compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin.* [410 ILCS 705/1-10]

*"Cannabis-infused product" means a beverage, food, oil, ointment, tincture, topical formulation, or another product containing cannabis or cannabis concentrate that is not intended to be smoked.* [410 ILCS 705/1-10]

*"Craft grower" means a facility operated by an organization or business that is licensed by the Department of Agriculture to cultivate, dry, cure, and package cannabis and perform other necessary activities to make cannabis available for sale at a dispensing organization or use at a processing organization. A craft grower may contain up to 5,000 square feet of canopy space on its premises for plants in the flowering state. The Department of Agriculture may authorize an increase or decrease of flowering stage cultivation space in increments of 3,000 square feet by rule based on market need, craft grower capacity, and the licensee's history of compliance or noncompliance, with a maximum space of 14,000 square feet for cultivating plants in the flowering stage, which must be cultivated in all stages of growth in an enclosed and secure area. A craft grower may share premises with a processing organization or a dispensing organization, or both, provided each licensee stores currency and cannabis or cannabis-infused products in a separate secured vault to which the other licensee does not have access or all licensees sharing a vault share more than 50% of the same ownership.* [410 ILCS 705/1-10]

*"Cultivation center" means a facility operated by an organization or business that is licensed by the Department of Agriculture to cultivate, process, transport (unless otherwise limited by the Act), and perform other necessary activities to provide cannabis and cannabis-infused products to cannabis business establishments.* [410 ILCS 705/1-10]

*"Cultivator" or "Taxpayer" means a cultivation center or craft grower who is subject to Tax under this Part.* [410 ILCS 705/60-5]

*"Department" means the Department of Revenue.* [410 ILCS 705/60-5]

*"Director" means the Director of Revenue.* [410 ILCS 705/60-5]

*"Dispensary" means a facility operated by a dispensing organization at which activities licensed by the Act may occur.* [410 ILCS 705/1-10]

*"Dispensing organization" means a facility operated by an organization or business that is licensed by the Department of Financial and Professional Regulation to acquire cannabis from a cultivation center, craft grower, processing organization, infuser, or another dispensary for the purpose of selling or dispensing cannabis, cannabis-infused products, cannabis seeds, paraphernalia, or related supplies under the Act to purchasers or to qualified registered medical cannabis patients and caregivers. As used in the Act, dispensing organization includes a registered medical cannabis organization as defined in the Compassionate Use of Medical Cannabis Program Act or its successor Act that has obtained an Early Approval Adult Use Dispensing Organization License.* [410 ILCS 705/1-10]

*"Gross receipts" from the sales of cannabis by a cultivator means the total selling price or the amount of such sales, as defined in this Section. In the case of charges and time sales, the amount thereof shall be included only when payments are received by the cultivator.* [410 ILCS 705/60-5]

*"Infuser organization" or "Infuser" means a facility operated by an organization or business that is licensed by the Department of Agriculture to directly incorporate cannabis or cannabis concentrate into a product formulation to produce a cannabis-infused product.* [410 ILCS 705/1-10]

"Law" means the Cannabis Cultivation Privilege Tax Law [410 ILCS 705/Art.60].

*"Person" means:*

*a natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company; or*

*a receiver, executor, trustee, guardian, or other representative appointed by order of any court.* [410 ILCS 705/60-5]

*"Selling price" or "Amount of sale" means the consideration for a sale valued in money, whether received in money or otherwise, including cash, credits, property, and services, and shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost, or any other expense whatsoever, but does not include separately stated charges identified on the invoice by cultivators to reimburse themselves for their Tax liability.* [410 ILCS 705/60-5]

"Tax" means the Cannabis Cultivation Privilege Tax created by Article 60 of the Act.