**Section 1291.95 Tax Delinquency**

a) The Department will deny issuance or renewal of a Conditional Adult Use Dispensing Organization License or Adult Use Dispensing Organization License if any principal officer, board member, and/or person having a financial or voting interest of 5% or greater in the licensee or applicant is delinquent in filing any required tax return or paying any amount owed to the State of Illinois.

b) The Department will notify the applicant or licensee of any determination by the Illinois Department of Revenue that any principal officers, board members, and/or persons having a financial or voting interest of 5% or greater in the licensee or applicant are delinquent in filing any required tax return or paying any amount owed to the State of Illinois.

c) Upon notification of tax delinquency being sent by the Department to the applicant or licensee, the applicant or licensee shall have 60 days to provide the Department proof that the applicant or licensee is no longer delinquent in filing any required tax return or paying any amount owed to the State of Illinois, as determined by the Illinois Department of Revenue.

d) If after 60 days the applicant or licensee has not provided the Department proof that the applicant or licensee is no longer delinquent in filing any tax return or paying any amount owed to the State of Illinois, the Department will deny issuance or renewal of a conditional license or Adult Use Dispensing Organization License.

(Source: Amended at 45 Ill. Reg. 16320, effective December 7, 2021)