

FY2023 ANNUAL CANNABIS REPORT

Illinois Department of Revenue



Max Letterly | Taxpayer Services

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SUMMARY

“ In FY2023, IDOR collected \$451.9 million in tax and assessment payments from adult use cannabis cultivators, craft growers and dispensaries...

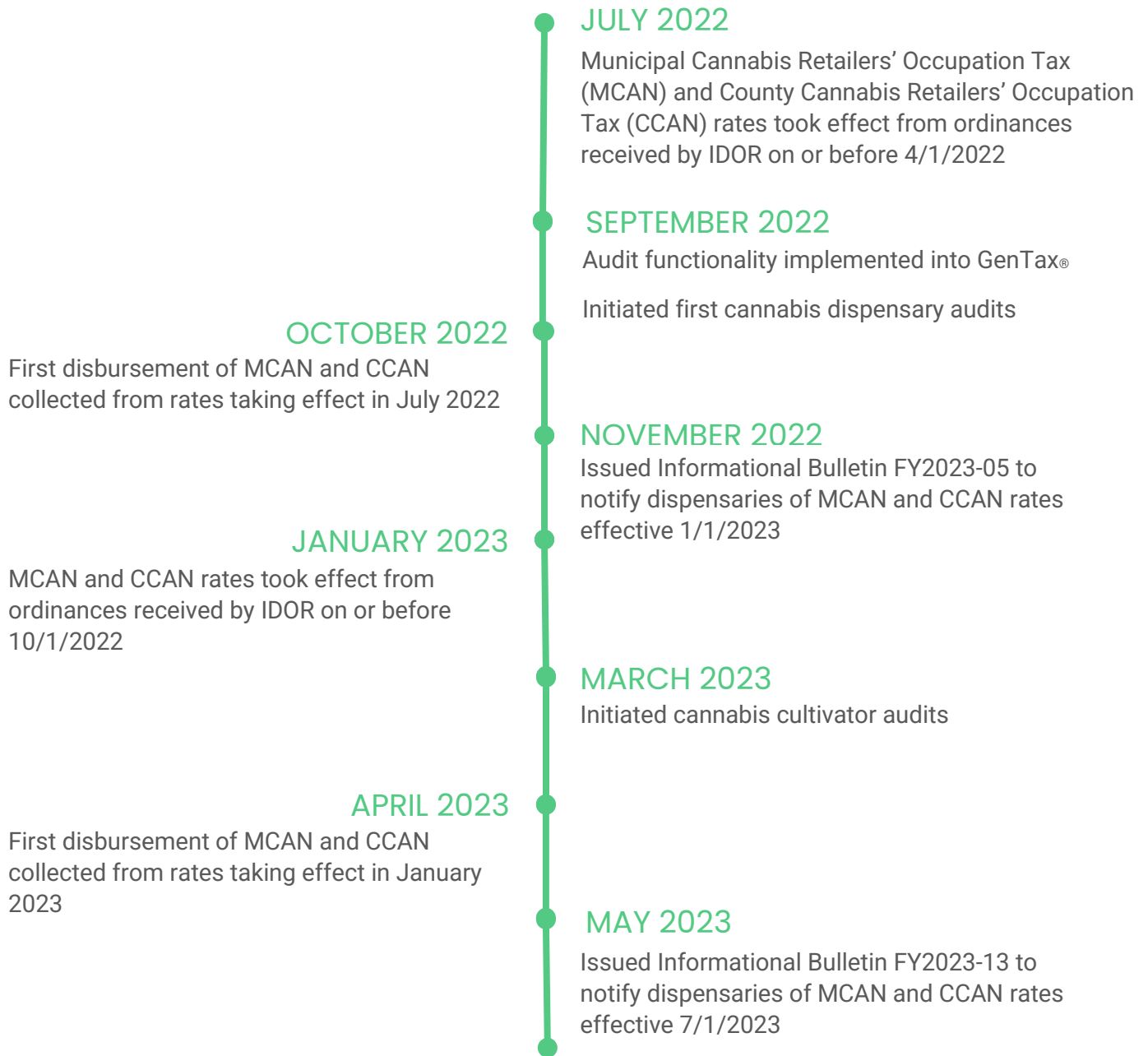
The Illinois Department of Revenue (IDOR) is responsible for the administration and collection of cannabis taxes, and providing accurate, timely, and reliable funding and information to state and local constituents. Specific to cannabis taxes, these responsibilities generally include:

- Registering with IDOR all licensed cannabis cultivators, craft growers, and dispensaries
- Providing for the filing and payment of cannabis-related taxes
- Remitting revenues collected to the state Comptroller
- Collecting and allocating funds to local governments
- Tracking revenues, expenditures, and transfers to and from the Cannabis Regulation Fund

In FY2023, **IDOR collected \$451.9 million** in tax and assessment payments from adult use cannabis cultivators, craft growers and dispensaries, and **disbursed \$148.9 million in cannabis revenues to local governments**.

Additionally, cannabis business audit functionality was implemented into GenTax®, the Department's integrated tax system which serves as the structural backbone for tax processing. Following implementation, IDOR began to utilize the new Audit Manager while conducting audits of cannabis taxpayers. During FY2023, IDOR initiated ten cannabis business audits.

FY2023 ACCOMPLISHMENTS



FY2024 GOALS

Summary

In FY2024, IDOR will continue to utilize the new Audit Manager while conducting audits of cannabis taxpayers. Ten cannabis audits were initiated in FY2023. These audits are still being worked, and additional audits will be developed throughout FY2024 as needed.

IDOR will continue to coordinate with the Department of Financial and Professional Regulation and Department of Agriculture on tax clearance checks, as well as sharing of information related to newly licensed cannabis businesses to ensure timely registration with IDOR.

IDOR will also implement changes required by P.A. 103-0008, allowing the cannabis industry to subtract business expenses that are not allowed to be deducted federally pursuant to Section 280E of the Internal Revenue Code.

IDOR FY2024 Goals

1. Conduct audits on select cannabis taxpayers and continue to perfect the audit program
2. Perform tax clearance checks and register any newly licensed cannabis businesses
3. Implement 280E deductions per P.A. 103-0008

IDOR FY2024 Essential Projects

1. Finalize development and implementation of a data analytics program exclusively for cannabis tax types to assist in the identification of audit leads
2. Implement an audit inquiry program for cannabis taxpayers which have smaller issues that can be handled without establishing a formal audit
3. Integrate with Metrc® seed-to-sale system and train IDOR staff on its use

IDOR FY2024 Metrics

IDOR initiated 10 audits of cannabis businesses during FY2023¹ and will track the results of those audits as they are completed.

IDOR will contact newly licensed cannabis businesses and coordinate with them to ensure registration with IDOR occurs before they begin to make taxable sales.



Fall 2023

Cannabis Tax Data
Analytics Program



10+

Audits
performed
through
FY2024¹



100%

Timely
cannabis
business
registration

¹Additional audits may be performed based on the results of these initial audits.

KEY DATA POINTS

FY2023 Revenue and Transfers

The Department of Revenue collects tax and assessment payments from adult use cannabis cultivators, craft growers, and dispensaries.

\$317,074,561.87

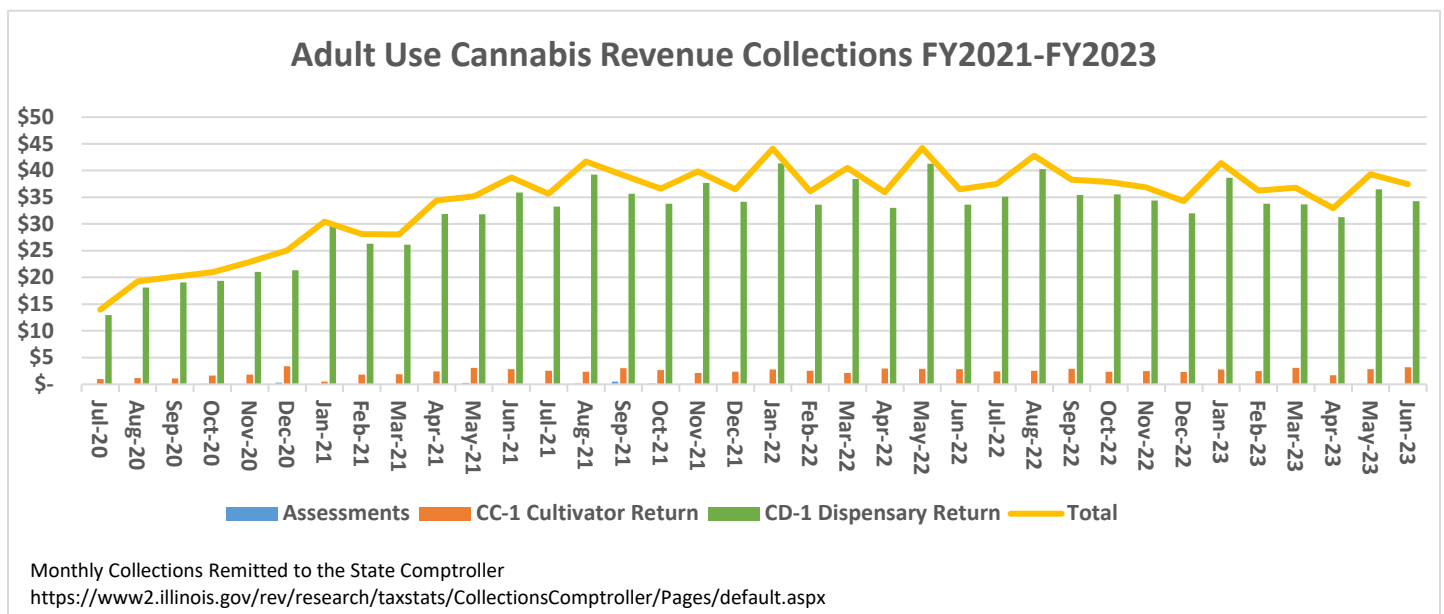
total adult use cannabis
revenue in FY2021

\$466,816,883.29

total adult use cannabis
revenue in FY2022

\$451,868,765.05

total adult use cannabis
revenue in FY2023



Combined transfers from the Cannabis Regulation Fund (0912) in FY2023 totaled \$249,625,202.86. This includes \$111,048,931.29 in combined transfers to the Criminal Justice Information Project Fund (0335) and the Department of Human Services (DHS) Community Service Fund (0509).

\$71,071,762.69

total funds reserved for
community services and
reinvestment in FY2021

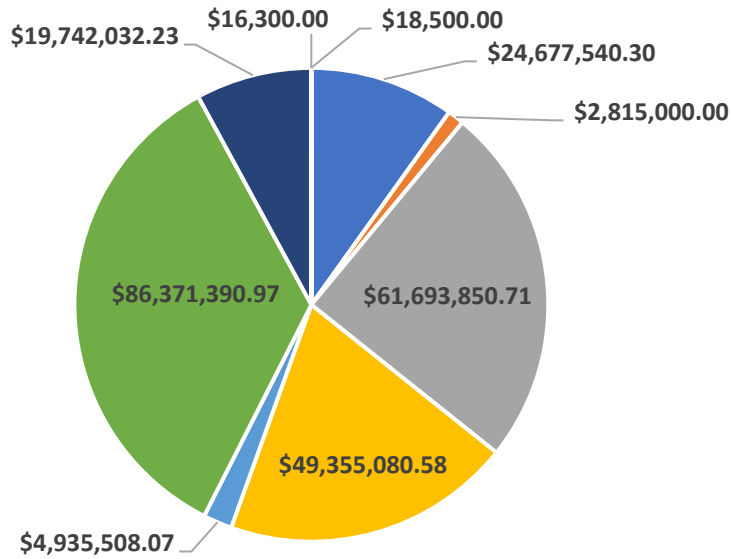
\$115,348,526.99

total funds reserved for
community services and
reinvestment in FY2022

\$111,048,931.29

total funds reserved for
community services and
reinvestment in FY2023

Transfers from the Cannabis Regulation Fund (0912) - FY2023



- Budget Stabilization (0686)
- DHS Community Services (0509)
- Local Govt Distributive (0515)
- Cannabis Expungement (0908)
- Drug Treatment (0368)
- Professional Services (0317)
- Criminal Just Info Proj (0335)
- General Revenue Fund (0001)
- Workers' Compensation Revolving (0332)

Cannabis Regulation Fund
<https://www2.illinois.gov/rev/research/taxstats/CannabisRegulationFund/Pages/default.aspx>

Revenue Collections in FY2023

IDOR collects the Cannabis Cultivation Privilege Tax from form CC-1, Adult Use Cannabis Cultivation Privilege Tax Return. This tax is imposed upon the privilege of cultivating cannabis at the rate of 7% of the gross receipts from the first sale of cannabis by a cultivator.

Cannabis cultivators selling medical cannabis must file form MC-1, Medical Cannabis Cultivation Privilege Tax Return, to report tax on sales of medical cannabis. The Medical Cannabis Cultivation Privilege Tax is imposed upon the privilege of cultivating medical cannabis at a rate of 7% of the sales price per ounce.

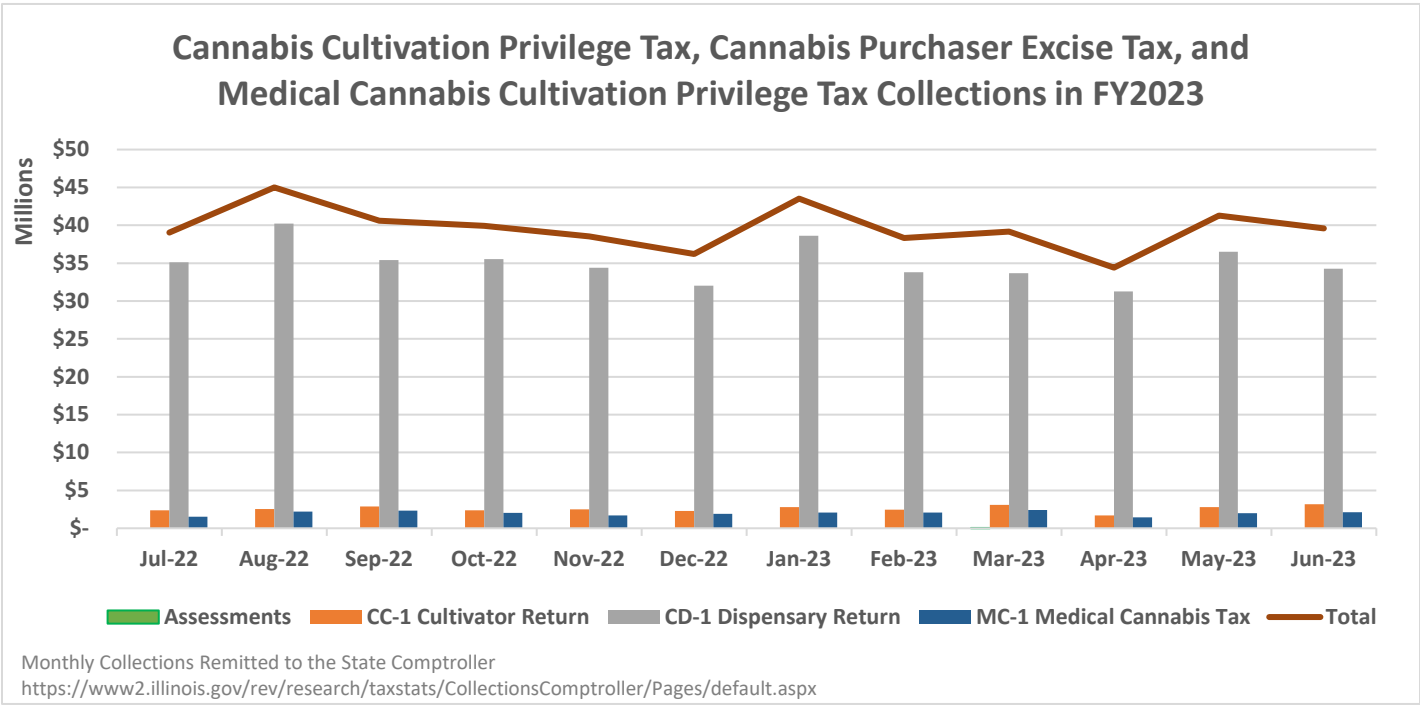
Cannabis dispensaries must file form CD-1, Cannabis Dispensary Tax Return, to report Cannabis Purchaser Excise Tax and cannabis-related sales tax due. The Cannabis Purchaser Excise Tax is imposed upon purchasers for the privilege of using cannabis at the following rates:

- Any cannabis, other than a cannabis-infused product, with an adjusted delta-9-tetrahydrocannabinol level at or below 35% shall be taxed at a rate of 10% of the purchase price;
- Any cannabis, other than a cannabis-infused product, with an adjusted delta-9-tetrahydrocannabinol level above 35% shall be taxed at a rate of 25% of the purchase price; and
- A cannabis-infused product shall be taxed at a rate of 20% of the purchase price.

In addition to the Purchaser Excise Tax, state and local sales taxes apply to cannabis. Medical cannabis is taxed at the qualifying food and drug sales tax rate applicable in the jurisdiction in which the dispensary is located. Adult-use cannabis is taxed at the general merchandise sales tax rate applicable in the jurisdiction in which the dispensary is located, plus any additional Municipal and County Cannabis Retailers’ Occupation Taxes.

IDOR collects payments owed based on these returns, along with any related assessments issued.

\$30,979,054.60	\$420,883,089.61	\$23,795,034.64	\$6,620.84
in Cannabis Cultivation Privilege Tax collected in FY2023	in Cannabis Purchaser Excise Tax and Cannabis-related Sales Tax collected in FY2023	in Medical Cannabis Cultivation Privilege Tax collected in FY2023	in Assessments collected in FY2023 ²



Cannabis Purchaser Excise Tax Reported Due in FY2023

For filing periods due in FY2023, cannabis dispensaries reported \$224,063,086.00 in Cannabis Purchaser Excise Tax due.

² The amount of assessments collected reflects payment vouchers received for previously assessed liabilities. Taxpayers can pay assessments electronically or offset assessed liabilities using available credits. See *Cannabis Assessments* for additional detail on penalties and interest paid in FY2023.

\$66,674,660.00

tax reported due on
products with adjusted
THC ≤ 35% in FY2023

\$114,452,833.00

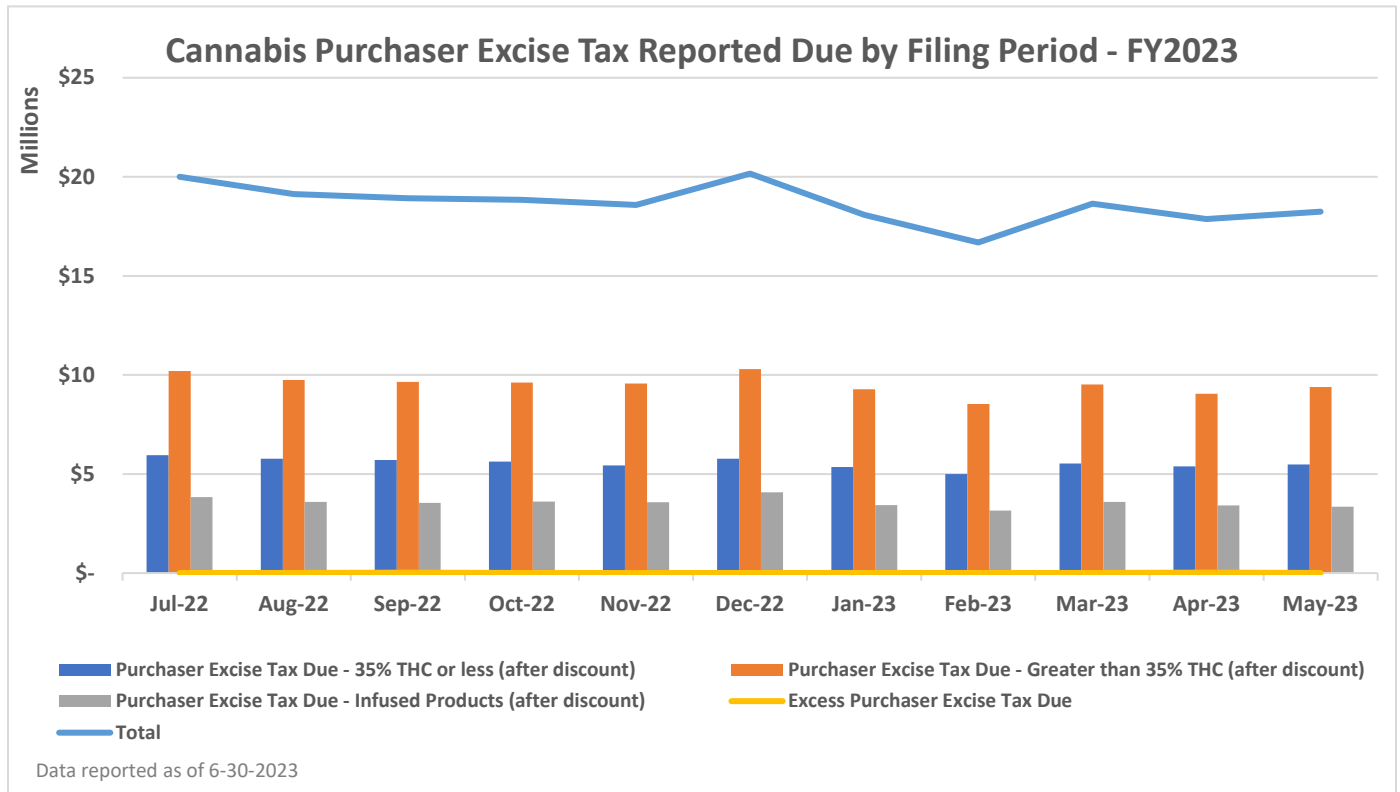
tax reported due on
products with adjusted
THC > 35% in FY2023

\$42,852,224.00

tax reported due on
cannabis-infused
products in FY2023

\$83,369.00

excess tax
reported due in
FY2023



Cannabis Business Registrations

IDOR is notified when the Department of Agriculture or Department of Financial and Professional Regulation issue a new cannabis business license. Upon notification, IDOR contacts the licensee to ensure they are properly registered to collect taxes prior to making taxable sales. Licensees register with IDOR electronically using the department's MyTax Illinois system.

IDOR anticipates a continued increase in cannabis business registrations in FY2024 as new dispensaries and craft growers become operational.

11 businesses

registered with IDOR in FY2021

8 businesses

registered with IDOR in FY2022

29 businesses

registered with IDOR in FY2023

46 locations

registered or updated

19 locations

registered or updated

33 locations

registered or updated

Tax Compliance Checks of Applicants and Licensees

IDOR provides a tax compliance verification portal to the Department of Agriculture and Department of Financial and Professional Regulation to utilize when verifying tax compliance of applicants and licensees. In FY2022, IDOR also established a process to allow for bulk compliance checks, allowing these checks to be performed using a file exchange, rather than individually through the verification portal. Tax compliance checks performed via the portal and through the bulk file process are counted in the system-initiated tax compliance checks counts below.

When a principal officer, board member, or person having a financial or voting interest of 5% or greater in a license is found to be delinquent in filing and/or paying their taxes with the State of Illinois, they are referred to IDOR for assistance in resolving the issue and obtaining a tax clearance letter. Any compliance checks performed by IDOR staff related to these referrals are counted in the manual tax compliance checks counts below.

The growth in tax compliance checks performed in FY2022 was primarily due to the work performed in preparation for the issuance of new cannabis business licenses.

562	8,800	181
total tax compliance checks conducted in FY2021	total tax compliance checks conducted in FY2022	total tax compliance checks conducted in FY2023
507	8,394	88
system-initiated tax compliance checks	system-initiated tax compliance checks	system-initiated tax compliance checks
55	406	93
manual tax compliance checks	manual tax compliance checks	manual tax compliance checks

Cannabis Assessments

If a taxpayer fails to file and/or pay on time, IDOR issues a notice identifying any tax, penalties, and interest due. In FY2023, IDOR issued 115 assessments to cannabis businesses, resulting in \$806,267.96 in penalties and interest paid during the fiscal year.

96 assessments	168 assessments	115 assessments
issued in FY2021	issued in FY2022	issued in FY2023
\$441,547.97	\$704,085.78	\$806,267.96
in penalties and interest paid in FY2021	in penalties and interest paid in FY2022	in penalties and interest paid in FY2023

Municipal and County Cannabis Retailers' Occupation Taxes

Adult-use cannabis is subject to the 6.25% State Retailers' Occupation Tax as well as other locally imposed sales taxes. Counties may also impose, by ordinance, a County Cannabis Retailers' Occupation Tax (CCAN) and municipalities may impose, by ordinance, a Municipal Cannabis Retailers' Occupation Tax (MCAN) on adult use cannabis. The Municipal and County Cannabis Retailers' Occupation Taxes initially took effect on July 1, 2020.

The County Cannabis Retailers' Occupation Tax may be imposed in ¼ percent increments on retail sales of adult use cannabis at the following rates:

- In unincorporated areas of the county, the rate may not exceed 3.75%.
- In a municipality located in the county, the rate may not exceed 3%.

The Municipal Cannabis Retailers' Occupation Tax may be imposed in ¼ percent increments on retail sales of adult use cannabis at a rate not to exceed 3%.

Counties and municipalities imposing these taxes must file the ordinance on or before April 1 for the imposition, discontinuation, or tax rate change to take effect July 1, or on or before October 1 for the imposition, discontinuation, or tax rate change to take effect January 1 of the following year.

IDOR collects these taxes on behalf of counties and municipalities and disburses collected amounts, less an administrative fee, to the local governments each month.

\$18,594,966.69	\$36,370,907.26	\$36,927,652.29
in Municipal Cannabis Retailers' Occupation Tax disbursed in FY2021	in Municipal Cannabis Retailers' Occupation Tax disbursed in FY2022	in Municipal Cannabis Retailers' Occupation Tax disbursed in FY2023
----- 339	----- 24	----- 21
Municipal Cannabis Retailers' Occupation Tax rates took effect	Municipal Cannabis Retailers' Occupation Tax rates took effect	Municipal Cannabis Retailers' Occupation Tax rates took effect

\$15,486,583.10

in County Cannabis Retailers'
Occupation Tax disbursed in
FY2021

\$33,370,929.53

in County Cannabis Retailers'
Occupation Tax disbursed in
FY2022

\$37,252,554.92

in County Cannabis Retailers'
Occupation Tax disbursed in
FY2023

62

County Cannabis Retailers'
Occupation Tax rates took effect

5

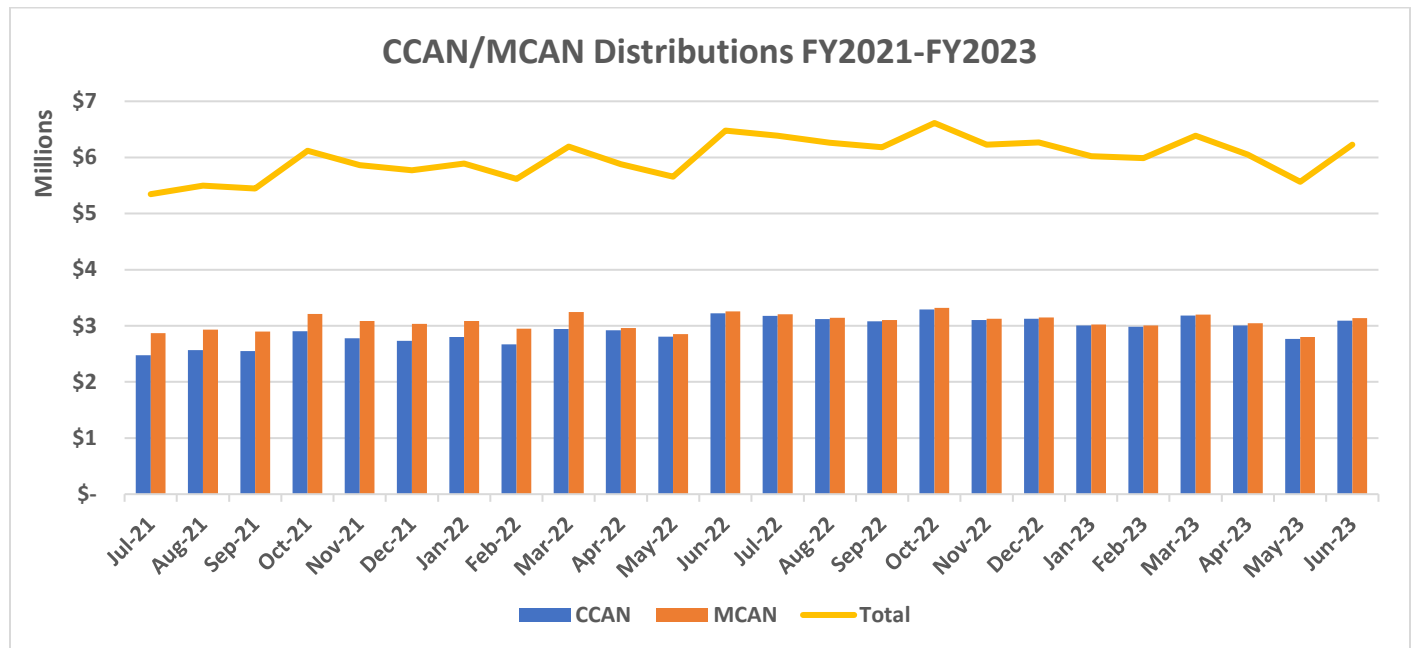
County Cannabis Retailers' Occupation
Tax rates took effect

0

County Cannabis Retailers'
Occupation Tax rates took effect

In FY2023, 21 Municipal Cannabis Retailers' Occupation Tax rates took effect. See Appendix A for Municipal and County Cannabis Retailers' Occupation Tax rates in effect as of January 2023.

FY2023 disbursements of Municipal and County Cannabis Retailers' Occupation Taxes grew by 6.4% from FY2022 levels.



FUNDING USAGE

Summary

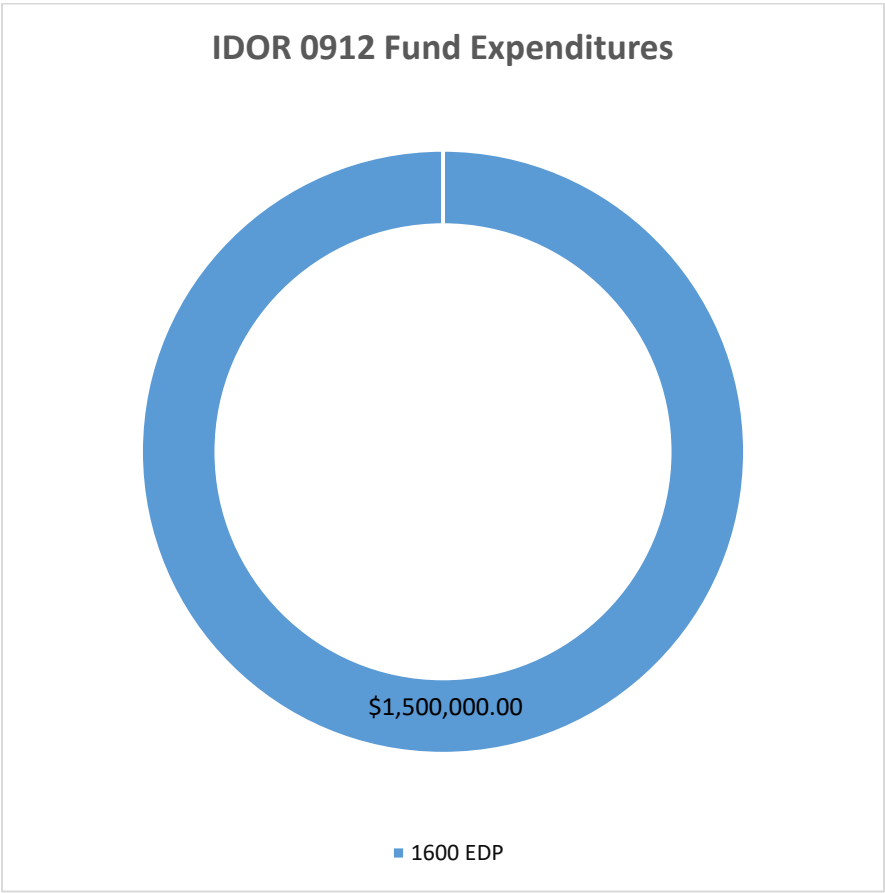
In fiscal year 2023, IDOR was appropriated \$1,500,000 from the Cannabis Regulation Fund (0912). In fiscal year 2024, IDOR was again appropriated \$1,500,000 from fund 0912.

\$0

Fiscal Year 2023 fund 0912 appropriation balance as of June 30, 2023

FY2023 Expenditures

IDOR’s \$1.5 million annual Cannabis Regulation Fund appropriation is for the purpose of paying information technology-related operational expenses which are associated with the Cannabis Regulation and Tax Act.



LEGISLATION, UPDATES, AND INITIATIVES

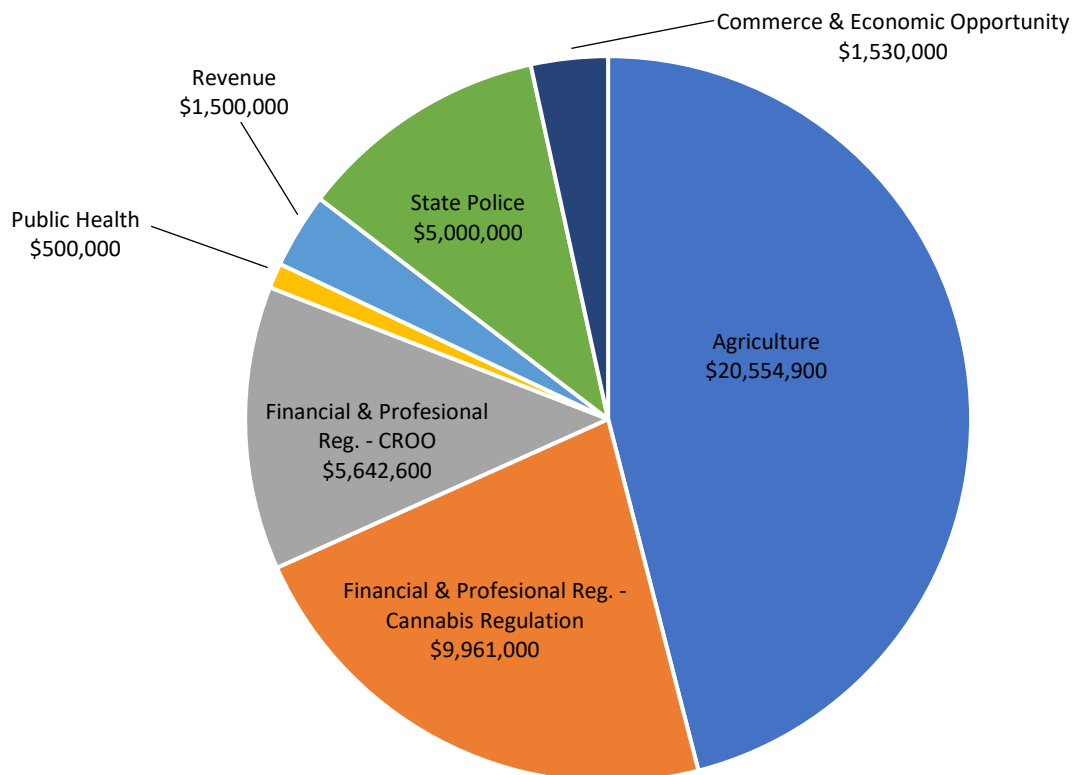
Summary of FY2023 Legislation

Senate Bill 0250 (Public Act 103-0006) made FY2024 appropriations to various State agencies from the Cannabis Regulation Fund. For FY2024, agencies involved with cannabis regulation were appropriated \$44,688,500.00 from the Cannabis Regulation Fund, as reflected below.

House Bill 3817 (Public Act 103-0008) made changes to the Illinois Income Tax Act, allowing the cannabis industry to subtract business expenses that are not allowed to be deducted federally pursuant to Section 280E of the Internal Revenue Code.

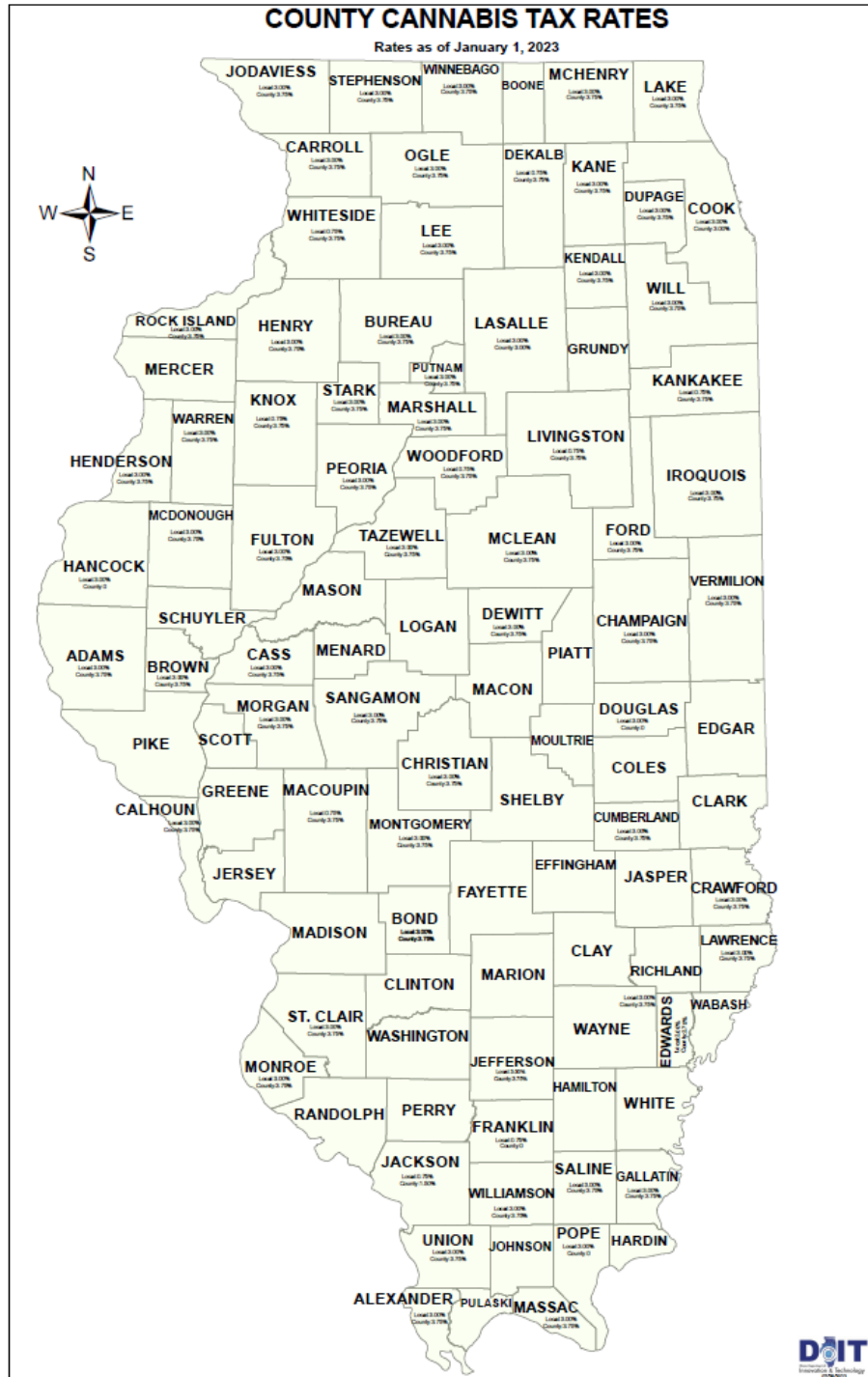
1. S.B. 0250 (P.A. 103-0006)
2. H.B. 3817 (P.A. 103-0008)

Cannabis Regulation Fund FY2024 Appropriated Funding



APPENDIX A

Counties Imposing County Cannabis Retailers' Occupation Tax



COUNTY CANNABIS RETAILERS' OCCUPATION TAX

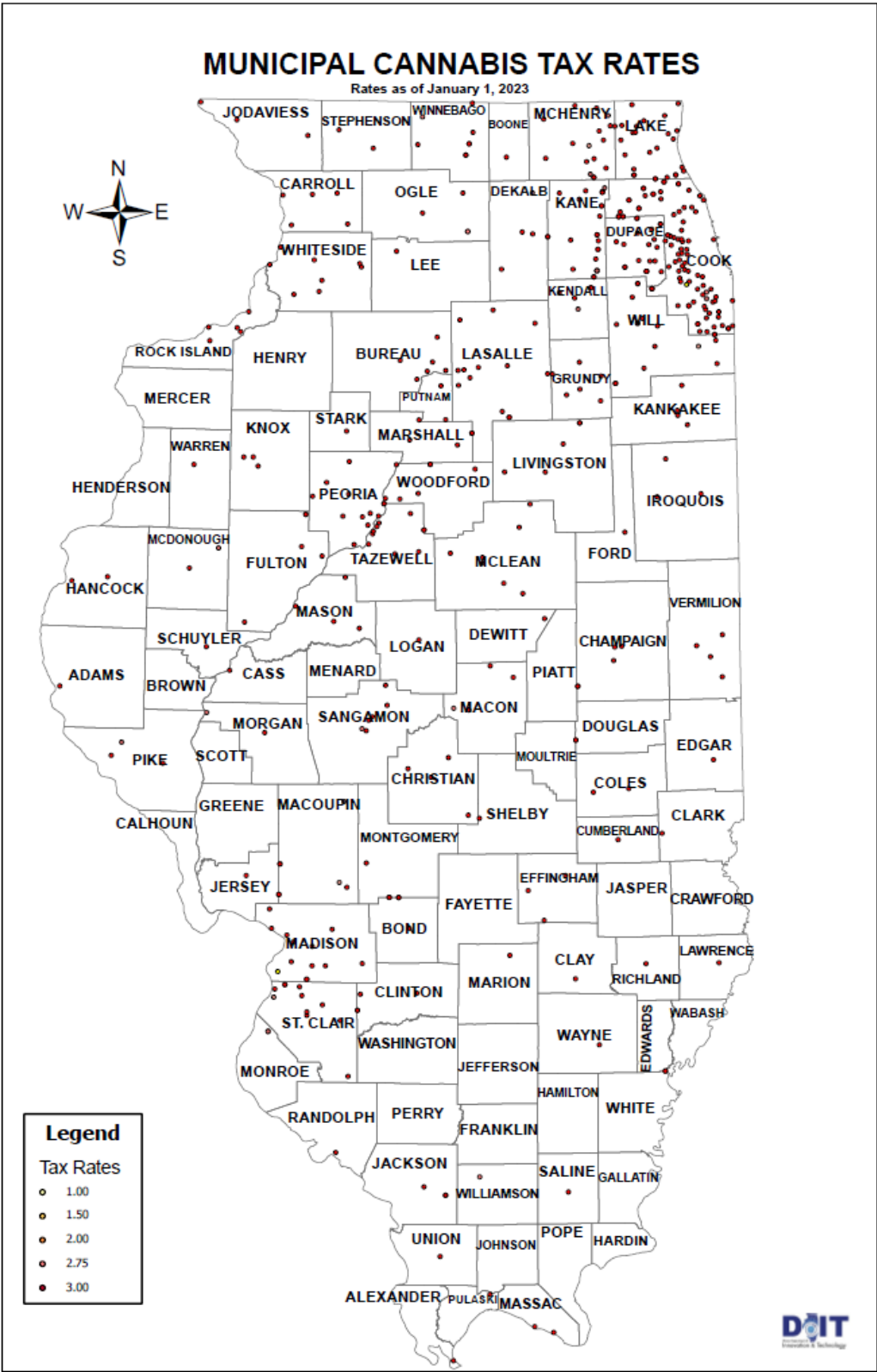
Rates as of January 1, 2023

LOCATION CODE	LOCAL GOVERNMENT	COUNTY	LOCAL CANNABIS TAX RATE	COUNTY CANNABIS TAX RATE
001-5000-5	Adams County	Adams	3.00	3.75
002-5000-1	Alexander County	Alexander	3.00	3.75
003-5000-4	Bond County	Bond	3.00	3.75
005-5000-3	Brown County	Brown	3.00	3.75
006-5000-8	Bureau County	Bureau	3.00	3.75
008-5000-7	Carroll County	Carroll	3.00	3.75
009-5000-1	Cass County	Cass	3.00	3.75
010-5000-4	Champaign County	Champaign	3.00	3.75
011-5000-9	Christian County	Christian	3.00	3.75
016-5000-1	Cook County	Cook	3.00	3.00
007-5000-2	Calhoun County	Calhoun	3.00	3.75
017-5000-6	Crawford County	Crawford	3.00	3.75
018-5000-0	Cumberland County	Cumberland	3.00	3.75
019-5000-5	DeKalb County	DeKalb	0.75	3.75
020-5000-5	DeWitt County	DeWitt	3.00	3.75
021-5000-2	Douglas County	Douglas	3.00	-
022-5000-7	DuPage County	DuPage	3.00	3.75
024-5000-6	Edwards County	Edwards	3.00	3.75
027-5000-1	Ford County	Ford	3.00	3.75
028-5000-4	Franklin County	Franklin	0.75	-
029-5000-9	Fulton County	Fulton	3.00	3.75
030-5000-1	Gallatin County	Gallatin	3.00	3.75
034-5000-1	Hancock County	Hancock	3.00	-
036-5000-9	Henderson County	Henderson	3.00	3.75
037-5000-3	Henry County	Henry	3.00	3.75
038-5000-8	Iroquois County	Iroquois	3.00	3.75
039-5000-2	Jackson County	Jackson	0.75	1.50
041-5000-1	Jefferson County	Jefferson	3.00	3.75

043-5000-9	Jo Daviess County	Jo Daviess	3.00	3.75
045-5000-8	Kane County	Kane	3.00	3.75
046-5000-2	Kankakee County	Kankakee	0.75	3.75
047-5000-7	Kendall County	Kendall	3.00	3.75
048-5000-1	Knox County	Knox	0.75	3.75
050-5000-9	La Salle County	La Salle	3.00	3.00
049-5000-6	Lake County	Lake	3.00	3.75
051-5000-3	Lawrence County	Lawrence	3.00	3.75
052-5000-8	Lee County	Lee	3.00	3.75
053-5000-2	Livingston County	Livingston	0.75	3.75
059-5000-1	Macoupin County	Macoupin	0.75	3.75
062-5000-1	Marshall County	Marshall	3.00	3.75
064-5000-0	Massac County	Massac	3.00	3.75
055-5000-1	McDonough County	McDonough	3.00	3.75
056-5000-6	McHenry County	McHenry	3.00	3.75
057-5000-0	McLean County	McLean	3.00	3.75
067-5000-4	Monroe County	Monroe	3.00	3.75
068-5000-9	Montgomery County	Montgomery	3.00	3.75
069-5000-3	Morgan County	Morgan	3.00	3.75
071-5000-0	Ogle County	Ogle	3.00	3.75
072-5000-5	Peoria County	Peoria	3.00	3.75
076-5000-3	Pope County	Pope	3.00	-
078-5000-2	Putnam County	Putnam	3.00	3.75
081-5000-4	Rock Island County	Rock Island	3.00	3.75
083-5000-3	Saline County	Saline	3.00	3.75
084-5000-8	Sangamon County	Sangamon	3.00	3.75
082-5000-9	St Clair County	St Clair	3.00	3.75
088-5000-6	Stark County	Stark	3.00	3.75
089-5000-0	Stephenson County	Stephenson	3.00	3.75
090-5000-3	Tazewell County	Tazewell	3.00	3.75
091-5000-8	Union County	Union	3.00	3.75
092-5000-2	Vermilion County	Vermilion	3.00	3.75
094-5000-1	Warren County	Warren	3.00	3.75
098-5000-1	Whiteside County	Whiteside	0.75	3.75

099-5000-4	Will County	Will	3.00	3.75
100-5000-3	Williamson County	Williamson	3.00	3.75
101-5000-8	Winnebago County	Winnebago	3.00	3.75
102-5000-2	Woodford County	Woodford	0.75	3.75

Municipalities Imposing Municipal Cannabis Retailers' Occupation Tax



MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

Rates as of January 1, 2023

LOCATION CODE	LOCAL GOVERNMENT	COUNTY	LOCAL CANNABIS TAX RATES
022-0002-3	Addison	DuPage	3.00
098-0002-6	Albany	Whiteside	3.00
045-0052-0	Algonquin	Kane	3.00
056-0003-0	Algonquin	McHenry	3.00
016-0031-1	Alsip	Cook	3.00
025-0002-7	Altamont	Effingham	3.00
060-0003-7	Alton	Madison	3.00
091-0003-2	Anna	Union	3.00
049-0002-2	Antioch	Lake	3.00
058-0002-1	Argenta	Macon	3.00
006-0002-4	Arlington	Bureau	3.00
016-0003-6	Arlington Heights	Cook	3.00
049-0098-7	Arlington Heights	Lake	3.00
046-0002-9	Aroma Park	Kankakee	3.00
021-0003-7	Arthur	Douglas	3.00
070-0003-0	Arthur	Moultrie	3.00
029-0002-5	Astoria	Fulton	3.00
022-0042-2	Aurora	DuPage	2.00
045-0002-4	Aurora	Kane	2.00
047-0021-1	Aurora	Kendall	2.00
099-0069-1	Aurora	Will	2.00
029-0023-8	Banner	Fulton	3.00
075-0002-5	Barry	Pike	2.00
016-0005-2	Bartlett	Cook	3.00
022-0063-5	Bartlett	DuPage	3.00
045-0054-7	Bartlett	Kane	3.00
072-0023-4	Bartonville	Peoria	3.00
022-0070-8	Batavia	DuPage	3.00
045-0003-2	Batavia	Kane	3.00
009-0004-4	Beardstown	Cass	3.00
016-0123-7	Bedford Park	Cook	3.00
099-0002-0	Beecher	Will	3.00
082-0001-7	Belleville	St Clair	3.00
072-0029-3	Bellevue	Peoria	3.00
004-0001-7	Belvidere	Boone	3.00
059-0003-4	Benld	Macoupin	1.50
016-0159-8	Bensenville	Cook	3.00
022-0003-1	Bensenville	DuPage	3.00
016-0077-1	Berkeley	Cook	3.00
016-0007-9	Berwyn	Cook	3.00
057-0001-9	Bloomington	McLean	3.00
016-0008-7	Blue Island	Cook	2.50
022-0069-4	Bolingbrook	DuPage	3.00

099-0059-4	Bolingbrook	Will	3.00
046-0005-3	Bradley	Kankakee	3.00
032-0028-0	Braidwood	Grundy	3.00
099-0004-7	Braidwood	Will	3.00
016-0119-9	Bridgeview	Cook	3.00
042-0002-0	Brighton	Jersey	3.00
059-0004-2	Brighton	Macoupin	3.00
072-0003-1	Brimfield	Peoria	3.00
016-0009-5	Brookfield	Cook	3.00
064-0002-7	Brookport	Massac	3.00
016-0154-7	Buffalo Grove	Cook	3.00
049-0043-1	Buffalo Grove	Lake	3.00
056-0044-8	Bull Valley	McHenry	1.50
016-0163-6	Burbank	Cook	3.00
006-0004-0	Bureau	Bureau	3.00
055-0005-2	Bushnell	McDonough	2.50
002-0001-8	Cairo	Alexander	3.00
016-0010-9	Calumet City	Cook	3.00
016-0094-1	Calumet Park	Cook	3.00
029-0006-8	Canton	Fulton	3.00
081-0005-5	Carbon Cliff	Rock Island	3.00
032-0011-6	Carbon Hill	Grundy	3.00
039-0004-5	Carbondale	Jackson	3.00
100-0059-3	Carbondale	Williamson	3.00
014-0001-0	Carlyle	Clinton	3.00
045-0006-7	Carpentersville	Kane	2.00
034-0001-8	Carthage	Hancock	3.00
056-0005-7	Cary	McHenry	3.00
012-0002-1	Casey	Clark	3.00
018-0018-3	Casey	Cumberland	3.00
082-0002-5	Caseyville	St Clair	3.00
092-0006-1	Catlin	Vermilion	3.00
050-0002-5	Cedar Point	La Salle	3.00
010-0005-5	Champaign	Champaign	3.00
015-0001-5	Charleston	Coles	3.00
057-0006-1	Chenoa	McLean	3.00
079-0001-5	Chester	Randolph	3.00
016-0001-1	Chicago	Cook	3.00
022-0068-6	Chicago	DuPage	3.00
016-0011-7	Chicago Heights	Cook	3.00
016-0012-5	Chicago Ridge	Cook	3.00
072-0004-8	Chillicothe	Peoria	3.00
038-0008-3	Clifton	Iroquois	3.00
060-0006-1	Collinsville	Madison	3.00
082-0022-1	Collinsville	St Clair	3.00
067-0003-9	Columbia	Monroe	3.00
082-0074-2	Columbia	St Clair	2.00
019-0004-8	Cortland	DeKalb	3.00

016-0153-9	Countryside	Cook	3.00
099-0006-3	Crete	Will	3.00
090-0017-8	Creve Coeur	Tazewell	3.00
056-0007-3	Crystal Lake	McHenry	3.00
057-0011-6	Danvers	McLean	3.00
092-0001-0	Danville	Vermilion	3.00
071-0007-8	Davis Junction	Ogle	3.00
090-0004-6	Deer Creek	Tazewell	3.00
102-0005-3	Deer Creek	Woodford	3.00
016-0172-5	Deer Park	Cook	3.00
049-0075-8	Deer Park	Lake	3.00
016-0161-1	Deerfield	Cook	3.00
049-0004-9	Deerfield	Lake	3.00
019-0005-6	Dekalb	DeKalb	3.00
006-0007-5	Depue	Bureau	3.00
052-0001-6	Dixon	Lee	3.00
003-0003-9	Donnellson	Bond	3.00
068-0005-1	Donnellson	Montgomery	3.00
022-0008-2	Downers Grove	DuPage	3.00
057-0012-4	Downs	McLean	3.00
101-0004-0	Durand	Winnebago	2.75
032-0025-6	Dwight	Grundy	3.00
053-0010-1	Dwight	Livingston	3.00
050-0005-1	Earlville	La Salle	3.00
043-0004-1	East Dubuque	Jo Daviess	3.00
016-0169-5	East Dundee	Cook	3.00
045-0046-6	East Dundee	Kane	3.00
048-0015-1	East Galesburg	Knox	3.00
090-0016-1	East Peoria	Tazewell	3.00
082-0006-8	East St Louis	St Clair	3.00
063-0012-1	Easton	Mason	3.00
025-0005-1	Edgewood	Effingham	3.00
060-0001-0	Edwardsville	Madison	3.00
025-0001-9	Effingham	Effingham	3.00
045-0008-3	Elburn	Kane	3.00
016-0121-0	Elgin	Cook	3.00
045-0009-1	Elgin	Kane	3.00
072-0011-0	Elmwood	Peoria	3.00
016-0088-5	Elmwood Park	Cook	3.00
098-0007-7	Erie	Whiteside	3.00
016-0018-4	Evanston	Cook	3.00
016-0019-2	Evergreen Park	Cook	3.00
096-0001-9	Fairfield	Wayne	3.00
060-0078-9	Fairmont City	Madison	3.00
082-0023-8	Fairmont City	St Clair	3.00
082-0081-5	Fairview Heights	St Clair	3.00
020-0004-0	Farmer City	DeWitt	3.00
029-0010-6	Farmington	Fulton	3.00

072-0051-1	Farmington	Peoria	3.00
053-0013-4	Flanagan	Livingston	3.00
013-0004-0	Flora	Clay	3.00
016-0020-6	Flossmoor	Cook	3.00
016-0128-8	Ford Heights	Cook	3.00
016-0021-4	Forest Park	Cook	3.00
049-0007-3	Fox Lake	Lake	3.00
056-0047-2	Fox Lake	McHenry	3.00
089-0001-9	Freeport	Stephenson	3.00
098-0009-3	Fulton	Whiteside	3.00
043-0001-7	Galena	Jo Daviess	3.00
048-0001-1	Galesburg	Knox	3.00
032-0004-3	Gardner	Grundy	3.00
045-0001-6	Geneva	Kane	3.00
019-0008-0	Genoa	DeKalb	2.00
092-0013-4	Georgetown	Vermilion	3.00
102-0020-7	Germantown Hills	Woodford	3.00
045-0010-5	Gilberts	Kane	3.00
038-0013-1	Gilman	Iroquois	3.00
059-0009-3	Girard	Macoupin	2.00
022-0056-2	Glendale Heights	DuPage	3.00
016-0025-7	Glenwood	Cook	3.00
060-0012-6	Godfrey	Madison	3.00
084-0043-1	Grandview	Sangamon	3.00
060-0013-4	Granite City	Madison	1.00
078-0002-9	Granville	Putnam	3.00
024-0007-3	Grayville	Edwards	3.00
097-0008-0	Grayville	White	3.00
003-0001-2	Greenville	Bond	3.00
060-0032-0	Hamel	Madison	3.00
034-0014-1	Hamilton	Hancock	3.00
045-0011-3	Hampshire	Kane	3.00
072-0013-7	Hanna City	Peoria	3.00
016-0144-1	Hanover Park	Cook	3.00
022-0064-3	Hanover Park	DuPage	3.00
083-0001-1	Harrisburg	Saline	3.00
058-0008-0	Harristown	Macon	3.00
056-0010-3	Harvard	McHenry	3.00
016-0027-3	Harvey	Cook	3.00
016-0124-5	Harwood Heights	Cook	3.00
063-0001-4	Havana	Mason	3.00
016-0028-1	Hazel Crest	Cook	3.00

056-0011-1	Hebron	McHenry	3.00
062-0003-6	Henry	Marshall	3.00
100-0012-7	Herrin	Williamson	2.50
016-0030-3	Hickory Hills	Cook	3.00
060-0015-0	Highland	Madison	3.00
049-0011-1	Highland Park	Lake	3.00
049-0012-1	Highwood	Lake	3.00
016-0152-0	Hoffman Estates	Cook	3.00
045-0055-5	Hoffman Estates	Kane	3.00
016-0129-6	Hometown	Cook	3.00
016-0033-8	Homewood	Cook	3.00
016-0162-8	Indian Head Park	Cook	3.00
010-0012-8	Ivesdale	Champaign	3.00
074-0009-8	Ivesdale	Piatt	3.00
069-0001-1	Jacksonville	Morgan	3.00
084-0044-1	Jerome	Sangamon	2.75
042-0001-2	Jerseyville	Jersey	3.00
056-0038-3	Johnsburg	McHenry	3.00
047-0022-8	Joliet	Kendall	3.00
099-0001-2	Joliet	Will	3.00
016-0087-7	Justice	Cook	3.00
050-0039-4	Kangley	La Salle	3.00
046-0001-0	Kankakee	Kankakee	3.00
077-0004-0	Karnak	Pulaski	3.00
016-0006-8	Kincaid	Christian	3.00
061-0007-4	Kinmundy	Marion	3.00
048-0011-7	Knoxville	Knox	3.00
050-0009-2	La Salle	La Salle	3.00
062-0001-1	Lacon	Marshall	3.00
056-0037-5	Lake In the Hills	McHenry	2.00
049-0017-0	Lake Zurich	Lake	3.00
056-0031-6	Lakewood	McHenry	3.00
008-0003-1	Lanark	Carroll	3.00
051-0001-1	Lawrenceville	Lawrence	3.00
016-0037-0	Lemont	Cook	3.00
022-0072-4	Lemont	DuPage	3.00
099-0068-3	Lemont	Will	3.00
089-0011-6	Lena	Stephenson	3.00
057-0018-3	Leroy	McLean	3.00
057-0019-1	Lexington	McLean	3.00
049-0018-9	Libertyville	Lake	3.00

054-0001-5	Lincoln	Logan	3.00
016-0017-6	Lincolnwood	Cook	3.00
049-0074-1	Lindenhurst	Lake	3.00
022-0015-5	Lisle	DuPage	3.00
068-0011-4	Litchfield	Montgomery	3.00
022-0016-3	Lombard	DuPage	3.00
004-0013-0	Loves Park	Boone	3.00
101-0014-8	Loves Park	Winnebago	3.00
098-0011-5	Lyndon	Whiteside	3.00
016-0158-1	Lynwood	Cook	3.00
101-0024-5	Machesney Park	Winnebago	3.00
090-0010-0	Mackinaw	Tazewell	3.00
055-0001-1	Macomb	McDonough	3.00
078-0004-5	Magnolia	Putnam	3.00
099-0012-8	Manhattan	Will	3.00
063-0005-7	Manito	Mason	3.00
046-0013-4	Manteno	Kankakee	3.00
019-0024-2	Maple Park	DeKalb	3.00
045-0015-6	Maple Park	Kane	3.00
072-0016-1	Mapleton	Peoria	3.00
056-0013-8	Marengo	McHenry	3.00
082-0011-4	Marissa	St Clair	3.00
016-0107-5	Markham	Cook	3.00
058-0010-2	Maroa	Macon	3.00
090-0041-0	Marquette Heights	Tazewell	3.00
060-0020-7	Maryville	Madison	3.00
082-0012-2	Mascoutah	St Clair	3.00
063-0006-5	Mason City	Mason	3.00
016-0039-7	Matteson	Cook	3.00
099-0074-8	Matteson	Will	3.00
015-0009-0	Mattoon	Coles	3.00
016-0040-0	Maywood	Cook	3.00
032-0006-1	Mazon	Grundy	3.00
016-0108-3	McCook	Cook	3.00
056-0034-0	McCullom Lake	McHenry	3.00
056-0021-9	McHenry	McHenry	3.00
042-0021-7	Medora	Jersey	3.00
059-0014-1	Medora	Macoupin	3.00
016-0041-9	Melrose Park	Cook	3.00
050-0015-7	Mendota	La Salle	3.00
069-0009-7	Meredosia	Morgan	2.50

016-0127-1	Merrionette Park	Cook	3.00
102-0010-1	Metamora	Woodford	3.00
064-0001-6	Metropolis	Massac	3.00
081-0013-6	Milan	Rock Island	3.00
008-0004-1	Milledgeville	Carroll	3.00
102-0011-8	Minonk	Woodford	3.00
099-0014-4	Monee	Will	1.50
094-0001-1	Monmouth	Warren	3.00
047-0018-1	Montgomery	Kendall	3.00
045-0016-4	Montgomery	Kane	3.00
032-0001-9	Morris	Grundy	3.00
098-0001-8	Morrison	Whiteside	3.00
008-0001-5	Mount Carroll	Carroll	3.00
016-0044-3	Mount Prospect	Cook	3.00
049-0019-7	Mundelein	Lake	3.00
039-0001-0	Murphysboro	Jackson	3.00
022-0018-1	Naperville	DuPage	3.00
099-0064-0	Naperville	Will	3.00
014-0012-6	New Baden	Clinton	3.00
082-0060-2	New Baden	St Clair	3.00
075-0014-9	New Canton	Pike	3.00
099-0015-2	New Lenox	Will	3.00
058-0012-9	Niantic	Macon	2.50
016-0092-3	Niles	Cook	3.00
057-0023-1	Normal	McLean	3.00
045-0018-0	North Aurora	Kane	3.00
049-0020-0	North Chicago	Lake	3.00
090-0023-2	North Pekin	Tazewell	3.00
016-0111-3	North Riverside	Cook	3.00
050-0029-7	North Utica	La Salle	3.00
016-0046-1	Northbrook	Cook	3.00
049-0097-9	Northbrook	Lake	3.00
016-0083-4	Northfield	Cook	3.00
016-0086-9	Northlake	Cook	3.00
022-0032-5	Northlake	DuPage	3.00
016-0047-8	Oak Forest	Cook	3.00
016-0050-8	Oak Park	Cook	3.00
022-0055-4	Oakbrook Terrace	DuPage	3.00
092-0021-5	Oakwood	Vermilion	3.00
053-0018-5	Odell	Livingston	3.00
050-0018-1	Oglesby	La Salle	3.00

080-0001-8	Olney	Richland	3.00
071-0001-9	Oregon	Ogle	3.00
016-0164-4	Orland Hills	Cook	3.00
047-0008-2	Oswego	Kendall	3.00
099-0075-6	Oswego	Will	3.00
050-0001-7	Ottawa	La Salle	3.00
016-0054-0	Palatine	Cook	3.00
049-0099-5	Palatine	Lake	3.00
016-0149-0	Palos Hills	Cook	3.00
011-0013-0	Pana	Christian	3.00
087-0034-6	Pana	Shelby	3.00
003-0023-3	Panama	Bond	3.00
068-0014-9	Panama	Montgomery	3.00
023-0001-1	Paris	Edgar	3.00
049-0071-5	Park City	Lake	3.00
016-0091-5	Park Forest	Cook	3.00
099-0061-1	Park Forest	Will	3.00
016-0056-7	Park Ridge	Cook	3.00
101-0005-9	Pecatonica	Winnebago	3.00
072-0050-1	Pekin	Peoria	3.00
090-0001-1	Pekin	Tazewell	3.00
072-0001-3	Peoria	Peoria	3.00
072-0025-0	Peoria Heights	Peoria	3.00
090-0045-3	Peoria Heights	Tazewell	3.00
102-0022-3	Peoria Heights	Woodford	3.00
050-0019-1	Peru	La Salle	3.00
016-0085-0	Phoenix	Cook	3.00
045-0019-9	Pingree Grove	Kane	3.00
075-0001-7	Pittsfield	Pike	3.00
047-0009-0	Plano	Kendall	3.00
053-0001-0	Pontiac	Livingston	3.00
060-0045-2	Pontoon Beach	Madison	3.00
016-0057-5	Posen	Cook	2.00
006-0001-6	Princeton	Bureau	3.00
072-0020-1	Princeville	Peoria	3.00
098-0012-3	Prophetstown	Whiteside	3.00
016-0084-2	Prospect Heights	Cook	3.00
001-0001-3	Quincy	Adams	3.00
081-0016-0	Rapids City	Rock Island	3.00
056-0014-6	Richmond	McHenry	3.00
016-0058-3	Richton Park	Cook	3.00

016-0075-3	River Forest	Cook	3.00
016-0081-8	Riverdale	Cook	3.00
016-0060-5	Riverside	Cook	3.00
049-0076-6	Riverwoods	Lake	3.00
016-0061-3	Robbins	Cook	3.00
027-0011-5	Roberts	Ford	3.00
052-0027-1	Rochelle	Lee	2.50
071-0021-3	Rochelle	Ogle	2.50
098-0013-1	Rock Falls	Whiteside	3.00
081-0001-2	Rock Island	Rock Island	3.00
071-0038-8	Rockford	Ogle	3.00
101-0001-6	Rockford	Winnebago	3.00
016-0137-7	Rolling Meadows	Cook	3.00
099-0025-1	Romeoville	Will	3.00
016-0166-0	Roselle	Cook	3.00
022-0020-1	Roselle	DuPage	3.00
016-0147-4	Rosemont	Cook	3.00
049-0024-3	Round Lake	Lake	3.00
049-0059-6	Round Lake Beach	Lake	3.00
049-0060-1	Round Lake Park	Lake	3.00
085-0001-0	Rushville	Schuyler	3.00
082-0021-1	Sauget	St Clair	1.50
016-0148-2	Sauk Village	Cook	3.00
099-0067-5	Sauk Village	Will	3.00
008-0005-8	Savanna	Carroll	3.00
010-0027-6	Savoy	Champaign	3.00
016-0116-4	Schaumburg	Cook	3.00
022-0066-1	Schaumburg	DuPage	3.00
006-0019-9	Seatonville	Bureau	3.00
032-0027-2	Seneca	Grundy	3.00
050-0022-1	Seneca	La Salle	3.00
019-0014-5	Shabbona	DeKalb	3.00
050-0024-6	Sheridan	La Salle	3.00
082-0027-0	Shiloh	St Clair	3.00
099-0057-8	Shorewood	Will	3.00
081-0018-7	Silvis	Rock Island	3.00
016-0045-1	Skokie	Cook	3.00
101-0010-5	South Beloit	Winnebago	3.00
045-0023-7	South Elgin	Kane	3.00
060-0072-1	South Roxana	Madison	3.00
084-0046-6	Southern View	Sangamon	3.00

084-0029-6	Spaulding	Sangamon	3.00
056-0018-9	Spring Grove	McHenry	2.00
006-0021-0	Spring Valley	Bureau	3.00
084-0001-6	Springfield	Sangamon	3.00
022-0067-8	St Charles	DuPage	3.00
045-0022-9	St Charles	Kane	3.00
016-0064-8	Steger	Cook	3.00
099-0019-5	Steger	Will	3.00
098-0015-8	Sterling	Whiteside	3.00
016-0089-3	Stickney	Cook	3.00
043-0012-2	Stockton	Jo Daviess	3.00
016-0113-1	Stone Park	Cook	3.00
011-0018-1	Stonington	Christian	3.00
016-0151-2	Streamwood	Cook	3.00
050-0025-4	Streator	La Salle	3.00
053-0036-3	Streator	Livingston	3.00
045-0024-5	Sugar Grove	Kane	3.00
016-0078-8	Summit	Cook	3.00
082-0048-3	Swansea	St Clair	3.00
099-0020-9	Symerton	Will	3.00
011-0001-7	Taylorville	Christian	3.00
008-0007-4	Thomson	Carroll	3.00
016-0066-4	Thornton	Cook	3.00
016-0068-0	Tinley Park	Cook	3.00
099-0063-2	Tinley Park	Will	3.00
062-0006-0	Toluca	Marshall	3.00
090-0014-3	Tremont	Tazewell	3.00
014-0016-9	Trenton	Clinton	3.00
060-0027-4	Troy	Madison	3.00
010-0001-2	Urbana	Champaign	3.00
032-0010-8	Verona	Grundy	3.00
022-0021-1	Villa Park	DuPage	3.00
049-0036-7	Volo	Lake	3.00
049-0026-1	Wadsworth	Lake	3.00
062-0008-7	Washburn	Marshall	3.00
102-0015-0	Washburn	Woodford	3.00
090-0015-1	Washington	Tazewell	3.00
038-0001-6	Watseka	Iroquois	3.00
049-0027-8	Wauconda	Lake	3.00
049-0001-4	Waukegan	Lake	3.00
050-0059-9	Wenona	La Salle	3.00

062-0009-5	Wenona	Marshall	3.00
045-0047-4	West Dundee	Kane	3.00
072-0049-8	West Peoria	Peoria	3.00
016-0114-8	Westchester	Cook	3.00
022-0025-2	Westmont	DuPage	3.00
016-0070-2	Wheeling	Cook	3.00
049-0090-1	Wheeling	Lake	3.00
059-0036-0	White City	Macoupin	3.00
084-0026-1	Williamsville	Sangamon	3.00
022-0057-0	Willowbrook	DuPage	3.00
016-0072-9	Wilmette	Cook	3.00
022-0026-0	Winfield	DuPage	3.00
049-0029-4	Winthrop Harbor	Lake	3.00
060-0029-0	Wood River	Madison	3.00
016-0171-7	Woodridge	Cook	3.00
022-0059-7	Woodridge	DuPage	3.00
099-0066-7	Woodridge	Will	3.00
056-0001-4	Woodstock	McHenry	3.00
016-0074-5	Worth	Cook	1.00
088-0008-1	Wyoming	Stark	3.00
047-0001-5	Yorkville	Kendall	3.00