



## 102ND GENERAL ASSEMBLY

### State of Illinois

### 2021 and 2022

#### HB4607

Introduced 1/21/2022, by Rep. Marcus C. Evans, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 120/2a	from Ch. 120, par. 441a
35 ILCS 120/2b	from Ch. 120, par. 441b
235 ILCS 5/1-3.45 new	
235 ILCS 5/7-6.5 new	

Amends the Retailers' Occupation Tax Act. Provides that, if a person who is licensed as a retailer of alcoholic liquor under the Liquor Control Act of 1934 has had the renewal of his or her certificate of registration denied or has had his or her certificate of registration revoked, the Department shall file a notice with the Liquor Control Commission that includes a certification attesting that the person's certificate of registration renewal has been denied after notice and an opportunity to be heard. Amends the Liquor Control Act of 1934. Provides that the Liquor Control Commission shall deactivate the license of any licensee authorized to sell alcoholic liquor at retail if that person's certificate of registration renewal has been denied by the Department of Revenue or revoked. Effective January 1, 2023.

LRB102 21813 HLH 33852 b

1 AN ACT concerning revenue.

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

4 Section 5. The Retailers' Occupation Tax Act is amended by  
5 changing Sections 2a and 2b as follows:

6 (35 ILCS 120/2a) (from Ch. 120, par. 441a)

7 Sec. 2a. It is unlawful for any person to engage in the  
8 business of selling tangible personal property at retail in  
9 this State without a certificate of registration from the  
10 Department. Application for a certificate of registration  
11 shall be made to the Department upon forms furnished by it.  
12 Each such application shall be signed and verified and shall  
13 state: (1) the name and social security number of the  
14 applicant; (2) the address of his principal place of business;  
15 (3) the address of the principal place of business from which  
16 he engages in the business of selling tangible personal  
17 property at retail in this State and the addresses of all other  
18 places of business, if any (enumerating such addresses, if  
19 any, in a separate list attached to and made a part of the  
20 application), from which he engages in the business of selling  
21 tangible personal property at retail in this State; (4) the  
22 name and address of the person or persons who will be  
23 responsible for filing returns and payment of taxes due under

1 this Act; (5) in the case of a publicly traded corporation, the  
2 name and title of the Chief Financial Officer, Chief Operating  
3 Officer, and any other officer or employee with responsibility  
4 for preparing tax returns under this Act, and, in the case of  
5 all other corporations, the name, title, and social security  
6 number of each corporate officer; (6) in the case of a limited  
7 liability company, the name, social security number, and FEIN  
8 number of each manager and member; and (7) such other  
9 information as the Department may reasonably require. The  
10 application shall contain an acceptance of responsibility  
11 signed by the person or persons who will be responsible for  
12 filing returns and payment of the taxes due under this Act. If  
13 the applicant will sell tangible personal property at retail  
14 through vending machines, his application to register shall  
15 indicate the number of vending machines to be so operated. If  
16 requested by the Department at any time, that person shall  
17 verify the total number of vending machines he or she uses in  
18 his or her business of selling tangible personal property at  
19 retail.

20 The Department shall provide by rule for an expedited  
21 business registration process for remote retailers required to  
22 register and file under subsection (b) of Section 2 who use a  
23 certified service provider to file their returns under this  
24 Act. Such expedited registration process shall allow the  
25 Department to register a taxpayer based upon the same  
26 registration information required by the Streamlined Sales Tax

1 Governing Board for states participating in the Streamlined  
2 Sales Tax Project.

3 The Department may deny a certificate of registration to  
4 any applicant if a person who is named as the owner, a partner,  
5 a manager or member of a limited liability company, or a  
6 corporate officer of the applicant on the application for the  
7 certificate of registration is or has been named as the owner,  
8 a partner, a manager or member of a limited liability company,  
9 or a corporate officer on the application for the certificate  
10 of registration of another retailer that is in default for  
11 moneys due under this Act or any other tax or fee Act  
12 administered by the Department. For purposes of this paragraph  
13 only, in determining whether a person is in default for moneys  
14 due, the Department shall include only amounts established as  
15 a final liability within the 23 years prior to the date of the  
16 Department's notice of denial of a certificate of  
17 registration.

18 The Department may require an applicant for a certificate  
19 of registration hereunder to, at the time of filing such  
20 application, furnish a bond from a surety company authorized  
21 to do business in the State of Illinois, or an irrevocable bank  
22 letter of credit or a bond signed by 2 personal sureties who  
23 have filed, with the Department, sworn statements disclosing  
24 net assets equal to at least 3 times the amount of the bond to  
25 be required of such applicant, or a bond secured by an  
26 assignment of a bank account or certificate of deposit, stocks

1 or bonds, conditioned upon the applicant paying to the State  
2 of Illinois all moneys becoming due under this Act and under  
3 any other State tax law or municipal or county tax ordinance or  
4 resolution under which the certificate of registration that is  
5 issued to the applicant under this Act will permit the  
6 applicant to engage in business without registering separately  
7 under such other law, ordinance or resolution. In making a  
8 determination as to whether to require a bond or other  
9 security, the Department shall take into consideration whether  
10 the owner, any partner, any manager or member of a limited  
11 liability company, or a corporate officer of the applicant is  
12 or has been the owner, a partner, a manager or member of a  
13 limited liability company, or a corporate officer of another  
14 retailer that is in default for moneys due under this Act or  
15 any other tax or fee Act administered by the Department; and  
16 whether the owner, any partner, any manager or member of a  
17 limited liability company, or a corporate officer of the  
18 applicant is or has been the owner, a partner, a manager or  
19 member of a limited liability company, or a corporate officer  
20 of another retailer whose certificate of registration has been  
21 revoked within the previous 5 years under this Act or any other  
22 tax or fee Act administered by the Department. If a bond or  
23 other security is required, the Department shall fix the  
24 amount of the bond or other security, taking into  
25 consideration the amount of money expected to become due from  
26 the applicant under this Act and under any other State tax law

1 or municipal or county tax ordinance or resolution under which  
2 the certificate of registration that is issued to the  
3 applicant under this Act will permit the applicant to engage  
4 in business without registering separately under such other  
5 law, ordinance, or resolution. The amount of security required  
6 by the Department shall be such as, in its opinion, will  
7 protect the State of Illinois against failure to pay the  
8 amount which may become due from the applicant under this Act  
9 and under any other State tax law or municipal or county tax  
10 ordinance or resolution under which the certificate of  
11 registration that is issued to the applicant under this Act  
12 will permit the applicant to engage in business without  
13 registering separately under such other law, ordinance or  
14 resolution, but the amount of the security required by the  
15 Department shall not exceed three times the amount of the  
16 applicant's average monthly tax liability, or \$50,000.00,  
17 whichever amount is lower.

18 No certificate of registration under this Act shall be  
19 issued by the Department until the applicant provides the  
20 Department with satisfactory security, if required, as herein  
21 provided for.

22 Upon receipt of the application for certificate of  
23 registration in proper form, and upon approval by the  
24 Department of the security furnished by the applicant, if  
25 required, the Department shall issue to such applicant a  
26 certificate of registration which shall permit the person to

1 whom it is issued to engage in the business of selling tangible  
2 personal property at retail in this State. The certificate of  
3 registration shall be conspicuously displayed at the place of  
4 business which the person so registered states in his  
5 application to be the principal place of business from which  
6 he engages in the business of selling tangible personal  
7 property at retail in this State.

8 No certificate of registration issued prior to July 1,  
9 2017 to a taxpayer who files returns required by this Act on a  
10 monthly basis or renewed prior to July 1, 2017 by a taxpayer  
11 who files returns required by this Act on a monthly basis shall  
12 be valid after the expiration of 5 years from the date of its  
13 issuance or last renewal. No certificate of registration  
14 issued on or after July 1, 2017 to a taxpayer who files returns  
15 required by this Act on a monthly basis or renewed on or after  
16 July 1, 2017 by a taxpayer who files returns required by this  
17 Act on a monthly basis shall be valid after the expiration of  
18 one year from the date of its issuance or last renewal. The  
19 expiration date of a sub-certificate of registration shall be  
20 that of the certificate of registration to which the  
21 sub-certificate relates. Prior to July 1, 2017, a certificate  
22 of registration shall automatically be renewed, subject to  
23 revocation as provided by this Act, for an additional 5 years  
24 from the date of its expiration unless otherwise notified by  
25 the Department as provided by this paragraph. On and after  
26 July 1, 2017, a certificate of registration shall

1 automatically be renewed, subject to revocation as provided by  
2 this Act, for an additional one year from the date of its  
3 expiration unless otherwise notified by the Department as  
4 provided by this paragraph.

5 Where a taxpayer to whom a certificate of registration is  
6 issued under this Act is in default to the State of Illinois  
7 for delinquent returns or for moneys due under this Act or any  
8 other State tax law or municipal or county ordinance  
9 administered or enforced by the Department, the Department  
10 shall, not less than 60 days before the expiration date of such  
11 certificate of registration, give notice to the taxpayer to  
12 whom the certificate was issued of the account period of the  
13 delinquent returns, the amount of tax, penalty and interest  
14 due and owing from the taxpayer, and that the certificate of  
15 registration shall not be automatically renewed upon its  
16 expiration date unless the taxpayer, on or before the date of  
17 expiration, has filed and paid the delinquent returns or paid  
18 the defaulted amount in full. A taxpayer to whom such a notice  
19 is issued shall be deemed an applicant for renewal. The  
20 Department shall promulgate regulations establishing  
21 procedures for taxpayers who file returns on a monthly basis  
22 but desire and qualify to change to a quarterly or yearly  
23 filing basis and will no longer be subject to renewal under  
24 this Section, and for taxpayers who file returns on a yearly or  
25 quarterly basis but who desire or are required to change to a  
26 monthly filing basis and will be subject to renewal under this



1 Section.

2 The Department may in its discretion approve renewal by an  
3 applicant who is in default if, at the time of application for  
4 renewal, the applicant files all of the delinquent returns or  
5 pays to the Department such percentage of the defaulted amount  
6 as may be determined by the Department and agrees in writing to  
7 waive all limitations upon the Department for collection of  
8 the remaining defaulted amount to the Department over a period  
9 not to exceed 5 years from the date of renewal of the  
10 certificate; however, no renewal application submitted by an  
11 applicant who is in default shall be approved if the  
12 immediately preceding renewal by the applicant was conditioned  
13 upon the installment payment agreement described in this  
14 Section. The payment agreement herein provided for shall be in  
15 addition to and not in lieu of the security that may be  
16 required by this Section of a taxpayer who is no longer  
17 considered a prior continuous compliance taxpayer. The  
18 execution of the payment agreement as provided in this Act  
19 shall not toll the accrual of interest at the statutory rate.

20 The Department may suspend a certificate of registration  
21 if the Department finds that the person to whom the  
22 certificate of registration has been issued knowingly sold  
23 contraband cigarettes.

24 A certificate of registration issued under this Act more  
25 than 5 years before January 1, 1990 (the effective date of  
26 Public Act 86-383) shall expire and be subject to the renewal

1 provisions of this Section on the next anniversary of the date  
2 of issuance of such certificate which occurs more than 6  
3 months after January 1, 1990 (the effective date of Public Act  
4 86-383). A certificate of registration issued less than 5  
5 years before January 1, 1990 (the effective date of Public Act  
6 86-383) shall expire and be subject to the renewal provisions  
7 of this Section on the 5th anniversary of the issuance of the  
8 certificate.

9 If a person who is licensed as a retailer of alcoholic  
10 liquor under the Liquor Control Act of 1934 has had the renewal  
11 of his or her certificate of registration denied under this  
12 Section 2a, then, pursuant to Section 7-6.5 of the Liquor  
13 Control Act of 1934, the Department shall file a notice with  
14 the Liquor Control Commission that includes a certification,  
15 signed by the Director of Revenue or his or her designee,  
16 attesting that the person's certificate of registration  
17 renewal has been denied after notice and an opportunity to be  
18 heard.

19 If the person so registered states that he operates other  
20 places of business from which he engages in the business of  
21 selling tangible personal property at retail in this State,  
22 the Department shall furnish him with a sub-certificate of  
23 registration for each such place of business, and the  
24 applicant shall display the appropriate sub-certificate of  
25 registration at each such place of business. All  
26 sub-certificates of registration shall bear the same

1 registration number as that appearing upon the certificate of  
2 registration to which such sub-certificates relate.

3 If the applicant will sell tangible personal property at  
4 retail through vending machines, the Department shall furnish  
5 him with a sub-certificate of registration for each such  
6 vending machine, and the applicant shall display the  
7 appropriate sub-certificate of registration on each such  
8 vending machine by attaching the sub-certificate of  
9 registration to a conspicuous part of such vending machine. If  
10 a person who is registered to sell tangible personal property  
11 at retail through vending machines adds an additional vending  
12 machine or additional vending machines to the number of  
13 vending machines he or she uses in his or her business of  
14 selling tangible personal property at retail, he or she shall  
15 notify the Department, on a form prescribed by the Department,  
16 to request an additional sub-certificate or additional  
17 sub-certificates of registration, as applicable. With each  
18 such request, the applicant shall report the number of  
19 sub-certificates of registration he or she is requesting as  
20 well as the total number of vending machines from which he or  
21 she makes retail sales.

22 Where the same person engages in 2 or more businesses of  
23 selling tangible personal property at retail in this State,  
24 which businesses are substantially different in character or  
25 engaged in under different trade names or engaged in under  
26 other substantially dissimilar circumstances (so that it is

1 more practicable, from an accounting, auditing or bookkeeping  
2 standpoint, for such businesses to be separately registered),  
3 the Department may require or permit such person (subject to  
4 the same requirements concerning the furnishing of security as  
5 those that are provided for hereinbefore in this Section as to  
6 each application for a certificate of registration) to apply  
7 for and obtain a separate certificate of registration for each  
8 such business or for any of such businesses, under a single  
9 certificate of registration supplemented by related  
10 sub-certificates of registration.

11 Any person who is registered under the Retailers'  
12 Occupation Tax Act as of March 8, 1963, and who, during the  
13 3-year period immediately prior to March 8, 1963, or during a  
14 continuous 3-year period part of which passed immediately  
15 before and the remainder of which passes immediately after  
16 March 8, 1963, has been so registered continuously and who is  
17 determined by the Department not to have been either  
18 delinquent or deficient in the payment of tax liability during  
19 that period under this Act or under any other State tax law or  
20 municipal or county tax ordinance or resolution under which  
21 the certificate of registration that is issued to the  
22 registrant under this Act will permit the registrant to engage  
23 in business without registering separately under such other  
24 law, ordinance or resolution, shall be considered to be a  
25 Prior Continuous Compliance taxpayer. Also any taxpayer who  
26 has, as verified by the Department, faithfully and

1 continuously complied with the condition of his bond or other  
2 security under the provisions of this Act for a period of 3  
3 consecutive years shall be considered to be a Prior Continuous  
4 Compliance taxpayer.

5 Every Prior Continuous Compliance taxpayer shall be exempt  
6 from all requirements under this Act concerning the furnishing  
7 of a bond or other security as a condition precedent to his  
8 being authorized to engage in the business of selling tangible  
9 personal property at retail in this State. This exemption  
10 shall continue for each such taxpayer until such time as he may  
11 be determined by the Department to be delinquent in the filing  
12 of any returns, or is determined by the Department (either  
13 through the Department's issuance of a final assessment which  
14 has become final under the Act, or by the taxpayer's filing of  
15 a return which admits tax that is not paid to be due) to be  
16 delinquent or deficient in the paying of any tax under this Act  
17 or under any other State tax law or municipal or county tax  
18 ordinance or resolution under which the certificate of  
19 registration that is issued to the registrant under this Act  
20 will permit the registrant to engage in business without  
21 registering separately under such other law, ordinance or  
22 resolution, at which time that taxpayer shall become subject  
23 to all the financial responsibility requirements of this Act  
24 and, as a condition of being allowed to continue to engage in  
25 the business of selling tangible personal property at retail,  
26 may be required to post bond or other acceptable security with

1 the Department covering liability which such taxpayer may  
2 thereafter incur. Any taxpayer who fails to pay an admitted or  
3 established liability under this Act may also be required to  
4 post bond or other acceptable security with this Department  
5 guaranteeing the payment of such admitted or established  
6 liability.

7 No certificate of registration shall be issued to any  
8 person who is in default to the State of Illinois for moneys  
9 due under this Act or under any other State tax law or  
10 municipal or county tax ordinance or resolution under which  
11 the certificate of registration that is issued to the  
12 applicant under this Act will permit the applicant to engage  
13 in business without registering separately under such other  
14 law, ordinance or resolution.

15 Any person aggrieved by any decision of the Department  
16 under this Section may, within 20 days after notice of such  
17 decision, protest and request a hearing, whereupon the  
18 Department shall give notice to such person of the time and  
19 place fixed for such hearing and shall hold a hearing in  
20 conformity with the provisions of this Act and then issue its  
21 final administrative decision in the matter to such person. In  
22 the absence of such a protest within 20 days, the Department's  
23 decision shall become final without any further determination  
24 being made or notice given.

25 With respect to security other than bonds (upon which the  
26 Department may sue in the event of a forfeiture), if the

1 taxpayer fails to pay, when due, any amount whose payment such  
2 security guarantees, the Department shall, after such  
3 liability is admitted by the taxpayer or established by the  
4 Department through the issuance of a final assessment that has  
5 become final under the law, convert the security which that  
6 taxpayer has furnished into money for the State, after first  
7 giving the taxpayer at least 10 days' written notice, by  
8 registered or certified mail, to pay the liability or forfeit  
9 such security to the Department. If the security consists of  
10 stocks or bonds or other securities which are listed on a  
11 public exchange, the Department shall sell such securities  
12 through such public exchange. If the security consists of an  
13 irrevocable bank letter of credit, the Department shall  
14 convert the security in the manner provided for in the Uniform  
15 Commercial Code. If the security consists of a bank  
16 certificate of deposit, the Department shall convert the  
17 security into money by demanding and collecting the amount of  
18 such bank certificate of deposit from the bank which issued  
19 such certificate. If the security consists of a type of stocks  
20 or other securities which are not listed on a public exchange,  
21 the Department shall sell such security to the highest and  
22 best bidder after giving at least 10 days' notice of the date,  
23 time and place of the intended sale by publication in the  
24 "State Official Newspaper". If the Department realizes more  
25 than the amount of such liability from the security, plus the  
26 expenses incurred by the Department in converting the security

1 into money, the Department shall pay such excess to the  
2 taxpayer who furnished such security, and the balance shall be  
3 paid into the State Treasury.

4 The Department shall discharge any surety and shall  
5 release and return any security deposited, assigned, pledged  
6 or otherwise provided to it by a taxpayer under this Section  
7 within 30 days after:

8 (1) such taxpayer becomes a Prior Continuous  
9 Compliance taxpayer; or

10 (2) such taxpayer has ceased to collect receipts on  
11 which he is required to remit tax to the Department, has  
12 filed a final tax return, and has paid to the Department an  
13 amount sufficient to discharge his remaining tax  
14 liability, as determined by the Department, under this Act  
15 and under every other State tax law or municipal or county  
16 tax ordinance or resolution under which the certificate of  
17 registration issued under this Act permits the registrant  
18 to engage in business without registering separately under  
19 such other law, ordinance or resolution. The Department  
20 shall make a final determination of the taxpayer's  
21 outstanding tax liability as expeditiously as possible  
22 after his final tax return has been filed; if the  
23 Department cannot make such final determination within 45  
24 days after receiving the final tax return, within such  
25 period it shall so notify the taxpayer, stating its  
26 reasons therefor.



1 (Source: P.A. 101-31, eff. 6-28-19; 102-40, eff. 6-25-21.)

2 (35 ILCS 120/2b) (from Ch. 120, par. 441b)

3 Sec. 2b. The Department may, after notice and a hearing as  
4 provided herein, revoke the certificate of registration of any  
5 person who violates any of the provisions of this Act. Before  
6 revocation of a certificate of registration the Department  
7 shall, within 90 days after non-compliance and at least 7 days  
8 prior to the date of the hearing, give the person so accused  
9 notice in writing of the charge against him or her, and on the  
10 date designated shall conduct a hearing upon this matter. The  
11 lapse of such 90 day period shall not preclude the Department  
12 from conducting revocation proceedings at a later date if  
13 necessary. Any hearing held under this Section shall be  
14 conducted by the Director of Revenue or by any officer or  
15 employee of the Department designated, in writing, by the  
16 Director of Revenue.

17 Upon the hearing of any such proceeding, the Director of  
18 Revenue, or any officer or employee of the Department  
19 designated, in writing, by the Director of Revenue, may  
20 administer oaths and the Department may procure by its  
21 subpoena the attendance of witnesses and, by its subpoena  
22 duces tecum, the production of relevant books and papers. Any  
23 circuit court, upon application either of the accused or of  
24 the Department, may, by order duly entered, require the  
25 attendance of witnesses and the production of relevant books

1 and papers, before the Department in any hearing relating to  
2 the revocation of certificates of registration. Upon refusal  
3 or neglect to obey the order of the court, the court may compel  
4 obedience thereof by proceedings for contempt.

5 The Department may, by application to any circuit court,  
6 obtain an injunction restraining any person who engages in the  
7 business of selling tangible personal property at retail in  
8 this State without a certificate of registration (either  
9 because the certificate of registration has been revoked or  
10 because of a failure to obtain a certificate of registration  
11 in the first instance) from engaging in such business until  
12 such person, as if he or she were a new applicant for a  
13 certificate of registration, shall comply with all of the  
14 conditions, restrictions and requirements of Section 2a of  
15 this Act and qualify for and obtain a certificate of  
16 registration. Upon refusal or neglect to obey the order of the  
17 court, the court may compel obedience thereof by proceedings  
18 for contempt.

19 It shall not be a defense in a proceeding before the  
20 Department to revoke a certificate of registration issued  
21 under the Act, or in any action by the Department to collect  
22 any tax due under this Act, that the holder of the certificate  
23 is a party to an installment payment agreement under Section  
24 2a of this Act if the liability which is the basis of the  
25 revocation proceeding, or the tax that is sought to be  
26 collected: (1) was incurred after the date of the agreement

1 was approved by the Department; or (2) was incurred prior to  
2 the date the agreement was approved by the Department, but was  
3 not included in the agreement; or (3) was included in the  
4 agreement, but the taxpayer is in default of the agreement.

5 If a person who is licensed as a retailer of alcoholic  
6 liquor under the Liquor Control Act of 1934 has had his or her  
7 certificate of registration revoked under this Section 2b,  
8 then, pursuant to Section 7-6.5 of the Liquor Control Act of  
9 1934, the Department shall file a notice with the Liquor  
10 Control Commission that includes a certification, signed by  
11 the Director of Revenue or his or her designee, attesting that  
12 the person's certificate of registration has been revoked  
13 after notice and an opportunity to be heard.

14 (Source: P.A. 86-338; 86-383; 86-1028.)

15 Section 10. The Liquor Control Act of 1934 is amended by  
16 adding Sections 1-3.45 and 7-6.5 as follows:

17 (235 ILCS 5/1-3.45 new)

18 Sec. 1-3.45. Inactive license. "Inactive" means a status  
19 of licensure in which the licensee holds a current license  
20 under this Act, but the licensee is prohibited from engaging  
21 in all licensed activities because the licensee does not hold  
22 an active certificate of registration issued by the Department  
23 of Revenue pursuant to the Retailers' Occupation Tax Act.

1 (235 ILCS 5/7-6.5 new)

2 Sec. 7-6.5. Inactive licenses; certificate of  
3 registration. Notwithstanding any provision of this Act to the  
4 contrary, the Commission shall deactivate the license of any  
5 licensee authorized to sell alcoholic liquor at retail if that  
6 person's certificate of registration renewal has been denied  
7 by the Department of Revenue pursuant to Section 2a of the  
8 Retailers' Occupation Tax Act or that person's certificate of  
9 registration has been revoked by the Department of Revenue  
10 pursuant to Section 2b of the Retailers' Occupation Tax Act  
11 until the violation resulting in the nonrenewal or revocation  
12 has been remedied and the certificate of registration has been  
13 reinstated by the Department of Revenue. The Department of  
14 Revenue shall file a notice with the Commission that includes  
15 a certification, signed by the Director of Revenue or his or  
16 her designee, attesting that the person's certificate of  
17 registration renewal has been denied or the person's  
18 certificate of registration has been revoked, after notice and  
19 an opportunity to be heard.

20 If a person who is licensed as a retailer of alcoholic  
21 liquor under this Act has had the renewal of his or her  
22 certificate of registration denied under Section 2a or revoked  
23 under Section 2b of the Retailers' Occupation Tax Act, then,  
24 pursuant to this Section, distributors licensed under this Act  
25 are prohibited from selling alcoholic liquor to that retailer,  
26 that retailer is prohibited from purchasing alcoholic liquor

1 from distributors, and all other licensed activities are  
2 prohibited, pending notification by the Department of Revenue  
3 that the nonrenewal or revocation has been resolved to the  
4 Department of Revenue's satisfaction.

5 Section 99. Effective date. This Act takes effect January  
6 1, 2023.