

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.120 Unused Stamps and Meter Units: Sale of: Notice to Department

TITLE 86: REVENUE

**PART 440
CIGARETTE TAX ACT**

Section 440.120 Unused Stamps and Meter Units: Sale of: Notice to Department

- a) Sales and transfers of Illinois cigarette revenue stamps and Illinois cigarette tax meter units by one licensed cigarette distributor to another licensed cigarette distributor are not permitted unless authorization is given in writing by the Department to make such sale and transfer.
- b) Cigarettes sold by licensed distributors to other licensed distributors must not be accompanied by loose stamps.
- c) Where, at the time of terminating his business as a licensed distributor in this State, a licensed distributor has on hand unaffixed Illinois cigarette revenue stamps or unused Illinois cigarette tax meter units, he may transfer or sell said unaffixed stamps or unused meter units to some other licensed distributor, provided that, prior to such sale or transfer, such licensee shall request and receive from the Department, in writing, authority to so sell or transfer said stamps or meter units. At the time of requesting authority to sell and transfer stamps or meter units to some other distributor licensed under the Illinois Cigarette Tax Act, the distributor making such request must submit the name and address of the distributor to whom he intends to sell said stamps or meter units, together with the exact number of stamps in each series or the exact number of meter units to be sold or transferred.

(Source: Amended at ___ Ill. Reg. ____, effective _____)