

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.40 Design

TITLE 86: REVENUE

**PART 440
CIGARETTE TAX ACT**

Section 440.40 Design

The Department shall adopt the design or designs of the tax stamps or alternative tax indicia and shall procure the printing of such stamps or alternative tax indicia in such amounts and denominations as it deems necessary to provide for the affixation of the proper amount of tax stamps or alternative tax indicia to each original package of cigarettes.

(Source: Amended at 27 Ill. Reg. 1618, effective January 15, 2003)