

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.60 Tax Stamps—How Affixed

TITLE 86: REVENUE

**PART 440
CIGARETTE TAX ACT**

Section 440.60 Tax Stamps--How Affixed

- a) Adhesive tax stamps furnished and sold by the Department must be physically "affixed" to original packages of cigarettes.
- b) Adhesive tax stamps shall be securely attached to each original package of cigarettes so as to be clearly visible. If the cigarettes are sold through vending machines the stamps shall be affixed so that if any packages are visible in the machine, the stamps affixed thereto shall also be visible.
- c) If original packages of cigarettes are wrapped in some substance to which stamps do not readily adhere, such substance must be roughened or treated to assure the proper adherence of stamps.

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