

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 440 Section 440.70 Tax Stamps - Affixed Out of State**

**TITLE 86: REVENUE**

**PART 440  
CIGARETTE TAX ACT**

**Section 440.70 Tax Stamps - Affixed Out of State**

Nothing in the Act prevents any licensed distributor engaged in the sale of cigarettes in this State, who purchases such cigarettes outside this State and brings or causes the same to be brought within this State for sale or other disposition, from affixing proper tax stamps to original packages of cigarettes before such cigarettes are brought within the State.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)