

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

**PART 445
TOBACCO PRODUCT MANUFACTURERS' ESCROW ACT**

Section

445.10 Definitions

445.20 Tobacco Product Escrow Reporting Requirements

AUTHORITY: Implementing and authorized by the Tobacco Product Manufacturers' Escrow Act [30 ILCS 168].

SOURCE: Adopted at 24 Ill. Reg. 14767, effective September 25, 2000.