

**Illinois Department of Revenue
Regulations**

Title 86 Part 450 Section 450.100 Sample Packages of Cigarettes--Stamps or Other Evidence of Tax Collection Affixed
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TITLE 86: REVENUE

**PART 450
CIGARETTE USE TAX ACT**

**Section 450.100 Sample Packages of Cigarettes--Stamps or Other Evidence of Tax Collection
Affixed**

Sample packages of cigarettes may not be distributed in this State without Illinois cigarette use tax stamps of the proper denominations being affixed, or without evidence imprinted underneath the sealed transparent wrapper of the original package of such cigarettes showing that the cigarette use tax is being collected, provided that the requirements for cigarette use tax stamping or cigarette use tax imprinting shall not apply if the same cigarettes are tax-stamped or tax-imprinted under, and in accordance with, the provisions of the Cigarette Tax Act. The package containing said sample packages shall not be destroyed until all sample cigarettes therein have been dispensed. However, if an out-of-state person who does not hold a permit to collect the cigarette use tax, or who is not licensed to collect the cigarette use tax, ships sample packages of cigarettes directly to users in this State, and if such cigarettes are not subject to the requirement of tax stamping or tax imprinting under the Cigarette Tax Act or are not tax-stamped or tax-imprinted in accordance with that Act, such users will be required to remit the tax applicable to such cigarettes directly to the Department as provided in the last paragraph of Section 450.10 of this Part.

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