

**Illinois Department of Revenue
Regulations**

Title 86 Part 450 Section 450.70 Cigarettes Used Outside Illinois

TITLE 86: REVENUE

**PART 450
CIGARETTE USE TAX ACT**

Section 450.70 Cigarettes Used Outside Illinois

The cigarette use tax does not apply to cigarettes sold for use outside Illinois, but this conclusion has no effect upon the question of the taxability or exemption of a distributor who is licensed or who holds a permit to act as a distributor under the Cigarette Tax Act, when such a distributor sells cigarettes to purchasers outside this State. Insofar as this subject in relation to the Cigarette Tax Act is concerned, see 86 Ill. Adm. Code 440.170 of the Rules relating to the Cigarette Tax Act.

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