

**Illinois Department of Revenue
Regulations**

Title 86 Part 660 Section 660.27 Manufacturers – Sale of Little Cigars
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TITLE 86: REVENUE

**PART 660
TOBACCO PRODUCTS TAX ACT OF 1995**

Section 660.27 Manufacturers – Sale of Little Cigars

Manufacturers that are not stamping distributors may not sell little cigars to consumers in this State or to distributors, wholesalers or retailers, unless the distributors, wholesalers or retailers are stamping distributors. Manufacturers that are not stamping distributors may sell little cigars only to stamping distributors. Manufacturers that are not stamping distributors are prohibited from delivering little cigars to locations where sales of little cigars to consumers or users take place. [35 ILCS 143/10-26]

(Source: Added at 40 Ill. Reg. 10954, effective July 29, 2016)