

**Illinois Department of Revenue
Regulations**

Title 86 Part 420 Section 420.70 Tax Provisions of Act Do Not Apply

TITLE 86: REVENUE

**PART 420
ALCOHOLIC LIQUOR ACT**

Section 420.70 Tax Provision of Act Do Not Apply

The tax provisions of Article VIII of the Act do not apply to wine intended for use and used by any church or religious organization for sacramental purposes, provided that such wine shall be purchased from a licensed manufacturer or importing distributor under the Act; but no exemption from tax is permitted with respect to wine sold to private persons for such purposes. (See Sections 420.80(b) and 420.10).)

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