

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 440 Section 440.190 | Sample Packages of Cigarettes: Stamps or Other Evidence of Tax Payment Affixed |
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 440
CIGARETTE TAX ACT**

Section 440.190 Sample Packages of Cigarettes: Stamps or Other Evidence of Tax Payment Affixed

Sample packages of cigarettes may not be distributed in this State without Illinois cigarette 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 tax has been paid. The package containing said sample packages shall not be destroyed until all sample cigarettes therein have been dispensed.