

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.210 Sale of Forfeited Cigarettes and Vending Machines
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 440
CIGARETTE TAX ACT**

Section 440.210 Sale of Forfeited Cigarettes and Vending Machines

When any original packages of cigarettes or any cigarette vending device has been declared forfeited to the State by the Department, as provided in Section 18a of the Act, and when all proceedings for the judicial review of the Department's decision have terminated, the Department shall, to the extent that its decision is sustained on review, destroy or maintain and use that property in an undercover capacity. The Department may, prior to any destruction of cigarettes, permit the true holder of the trademark rights in the cigarette brand to inspect the contraband cigarettes in order to assist the Department in any investigation regarding those cigarettes. [35 ILCS 130/21]

(Source: Amended at 42 Ill. Reg. 23174, effective November 29, 2018)