

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 440  
CIGARETTE TAX ACT**

**Section 440.75 Cigarette Package Sizes; Sale of Individual or Loose Cigarettes Prohibited; Penalties**

- a) *Cigarettes may only be sold in packages of 20 or 25 cigarettes. The sale of individual or loose cigarettes is prohibited. If an authorized agent of the Department finds open packages of cigarettes and empty packages of cigarettes at or behind the sales counter, a prima facie presumption shall arise that the person is selling individual or loose cigarettes in violation of the Act. A person who is unable to rebut this presumption is in violation of the Act and is subject to the penalties provided in this Section.*
  
- b) *Any person who violates subsection (a) is liable to pay to the Department, for deposit in the Tax Compliance and Administration Fund, a penalty of \$1,000 for the first violation and \$3,000 for any subsequent violation. The Department cannot assess more than one penalty under this Section on a person in a 24-hour period.*
  
- c) *Any person who violates subsection (a) shall be guilty of a Class 4 felony. [35 ILCS 130/18d]*

(Source: Added at 43 Ill. Reg. 8898, effective July 30, 2019)