

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 450 Section 450.110 Cigarettes and Vending Machines**

TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

PART 450  
CIGARETTE USE TAX ACT

**Section 450.110 Forfeited Cigarettes and Vending Machines**

*When any original packages of cigarettes or an cigarette vending device shall have been declared forfeited to the State by the Department, as provided in Section 25 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. (Section 27 of the Cigarette Use Tax Act)*

(Source: Amended at 42 Ill. Reg. 23186, effective November 29, 2018)