

**Illinois Department of Revenue  
Regulations**

<b>Title 86</b>	<b>Part 450</b>	<b>Section 450.60</b>	<b>Unused Stamps – Sale of – Notice to Department – Mutilated Stamps</b>
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TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

PART 450  
CIGARETTE USE TAX ACT

**Section 450.60 Unused Stamps – Sale of – Notice to Department – Mutilated Stamps**

The provisions of 86 Ill. Adm. Code 440.120, 440.130 and 440.140 (Cigarette Tax Act rules) apply when the distributor who is involved holds a permit or is licensed under the Act, as distinguished from being a licensee or permit holder under the Cigarette Tax Act.

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