

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 660 Section 660.26 Invoices Relating to Packages of Little Cigars**

**TITLE 86: REVENUE**

**PART 660  
TOBACCO PRODUCTS TAX ACT OF 1995**

**Section 660.26 Invoices Relating to Packages of Little Cigars**

- a) *Every sales invoice for packages of little cigars containing other than 20 or 25 little cigars issued by a stamping distributor to a person who is not a stamping distributor shall contain both the stamping distributor's Tobacco Products License number and Cigarette Tax Distributor's License number or Cigarette Use Tax Distributor's License number and shall state that the tax imposed by the Act has been or will be paid or that the sale is exempt in whole or in part, stating the exemption claimed. [35 ILCS 143/10-29]*
  
- b) *Any stamping distributor, distributor or wholesaler who knowingly falsely states on the invoice that the tax imposed by the Act has been or will be paid, or any officer or employee of a corporation, member or employee of a partnership, or manager, member or employee of a limited liability company that is a stamping distributor, distributor, or wholesaler, who, as such officer, employee, manager, or member, knowingly causes to be issued an invoice on behalf of such entity, that the person knowingly falsely states that the tax imposed by the Act has been or will be paid, is guilty of a Class 4 felony. [35 ILCS 143/10-29(b)]*
  
- c) *Whenever any sales invoice issued by a stamping distributor, distributor or wholesaler for the sale of packages of little cigars containing other than 20 or 25 little cigars does not comply with Section 10-28(b) of the Act or Section 10-29(a) of the Act by indicating that the tax has been or will be paid or that the sale is exempt in whole or in part, a prima facie presumption shall arise that the tax imposed by Section 10-10 of the Act has not been paid on the little cigars listed on the sales invoice. A person who is not a stamping distributor and is unable to rebut this presumption is in violation of the Act and is subject to the penalties provided in the Act. [35 ILCS 143/10-29(c)]*

(Source: Added at 40 Ill. Reg. 10954, effective July 29, 2016)