

**Illinois Department of Revenue
Regulations**

Title 86 Part 660 Section 660.29 Wholesalers – Possession of Little Cigars

TITLE 86: REVENUE

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

Section 660.29 Wholesalers – Possession of Little Cigars

- a) Packages of Little Cigars Containing 20 or 25 Little Cigars
Wholesalers are prohibited from possessing unstamped packages of little cigars containing 20 or 25 little cigars unless the wholesalers are stamping distributors. [35 ILCS 143/10-28(a)]

- b) Packages of Little Cigars Containing Other Than 20 or 25 Little Cigars
 - 1) *For purchases of packages of little cigars containing other than 20 or 25 little cigars, wholesalers who are not stamping distributors may not purchase or possess such packages of little cigars, unless the wholesalers receive an invoice from a stamping distributor, distributor, or wholesaler stating the tax on the packages has been or will be paid. Wholesalers shall retain those invoices for inspection by the Department. [35 ILCS 143/10-28(b)]*

 - 2) *Every sales invoice for packages of little cigars containing other than 20 or 25 little cigars issued by a wholesaler to a person who is not a stamping distributor shall state that the tax imposed by the Act has been or will be paid. If a wholesaler maintaining multiple wholesale locations notifies the Department in writing that it maintains its invoices at a centralized business location, the Department shall have the authority to inspect invoices at the centralized business location at all times during the usual business hours of the day and the Department may grant the wholesaler 3 business days to produce the invoices at the wholesale location at which the request was made. [35 ILCS 143/10-28(b)]*

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