

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 660 Section 660.55</b>	<b>Incorporation by Reference</b>
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**TITLE 86: REVENUE**

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

**Section 660.55 Incorporation by Reference**

- a) *All of the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11, 11a, and 12 of the Retailers' Occupation Tax Act, and all applicable provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Act, apply to distributors of tobacco products to the same extent as if those provisions were included in the Act. References in the incorporated Sections of the Retailers' Occupation Tax Act to retailers, to sellers, or to persons engaged in the business of selling tangible personal property mean distributors when used in the Act. References in the incorporated Sections to sales of tangible personal property mean sales of tobacco products when used in the Act. [35 ILCS 143/10-45]*
  
- b) *All of the provisions of Sections 7, 8, 8a, 16, 18a, 18b, 18c, 22, 23, 24, 26, 27, and 28a of the Cigarette Tax Act that are not inconsistent with the Act shall apply, as far as practicable, to the subject matter of the Act to the same extent as if those provisions were included in the Act. References in the incorporated Sections to sales of cigarettes mean sales of little cigars in packages of 20 or 25 little cigars. [35 ILCS 143/10-45]*

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