



Rep. Barbara Flynn Currie

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09600SB0044ham005

LRB096 03720 HLH 41101 a

1 AMENDMENT TO SENATE BILL 44

2 AMENDMENT NO. _____. Amend Senate Bill 44 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Cigarette Tax Act is amended by changing
5 Sections 2 and 3 as follows:

6 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

7 Sec. 2. Tax imposed; rate; collection, payment, and
8 distribution; discount.

9 (a) A tax is imposed upon any person engaged in business as
10 a retailer of cigarettes in this State at the rate of 5 1/2
11 mills per cigarette sold, or otherwise disposed of in the
12 course of such business in this State. In addition to any other
13 tax imposed by this Act, a tax is imposed upon any person
14 engaged in business as a retailer of cigarettes in this State
15 at a rate of 1/2 mill per cigarette sold or otherwise disposed
16 of in the course of such business in this State on and after

1 January 1, 1947, and shall be paid into the Metropolitan Fair
2 and Exposition Authority Reconstruction Fund or as otherwise
3 provided in Section 29. On and after December 1, 1985, in
4 addition to any other tax imposed by this Act, a tax is imposed
5 upon any person engaged in business as a retailer of cigarettes
6 in this State at a rate of 4 mills per cigarette sold or
7 otherwise disposed of in the course of such business in this
8 State. Of the additional tax imposed by this amendatory Act of
9 1985, \$9,000,000 of the moneys received by the Department of
10 Revenue pursuant to this Act shall be paid each month into the
11 Common School Fund. On and after the effective date of this
12 amendatory Act of 1989, in addition to any other tax imposed by
13 this Act, a tax is imposed upon any person engaged in business
14 as a retailer of cigarettes at the rate of 5 mills per
15 cigarette sold or otherwise disposed of in the course of such
16 business in this State. On and after the effective date of this
17 amendatory Act of 1993, in addition to any other tax imposed by
18 this Act, a tax is imposed upon any person engaged in business
19 as a retailer of cigarettes at the rate of 7 mills per
20 cigarette sold or otherwise disposed of in the course of such
21 business in this State. On and after December 15, 1997, in
22 addition to any other tax imposed by this Act, a tax is imposed
23 upon any person engaged in business as a retailer of cigarettes
24 at the rate of 7 mills per cigarette sold or otherwise disposed
25 of in the course of such business of this State. All of the
26 moneys received by the Department of Revenue pursuant to this

1 Act and the Cigarette Use Tax Act from the additional taxes
2 imposed by this amendatory Act of 1997, shall be paid each
3 month into the Common School Fund. On and after July 1, 2002,
4 in addition to any other tax imposed by this Act, a tax is
5 imposed upon any person engaged in business as a retailer of
6 cigarettes at the rate of 20.0 mills per cigarette sold or
7 otherwise disposed of in the course of such business in this
8 State. Beginning on September 1, 2010, in addition to any other
9 tax imposed by this Act, a tax is imposed upon any person
10 engaged in business as a retailer of cigarettes at the rate of
11 25 mills per cigarette sold or otherwise disposed of in the
12 course of such business in this State. Beginning on September
13 1, 2011, in addition to any other tax imposed by this Act, a
14 tax is imposed upon any person engaged in business as a
15 retailer of cigarettes at the rate of 25 mills per cigarette
16 sold or otherwise disposed of in the course of such business in
17 this State. Of the moneys received by the Department of Revenue
18 under this Act and the Cigarette Use Tax Act from the
19 additional taxes imposed by this amendatory Act of the 96th
20 General Assembly: (i) \$54,167 must be paid each month into the
21 Tax Compliance and Administration Fund for the purpose of
22 cigarette and tobacco related enforcement, retail inspections,
23 and prevention of internet and interstate trafficking of
24 contraband cigarettes and (ii) the balance must be paid each
25 month into the Education Assistance Fund. Beginning on October
26 15, 2010, and on the 15th day of each month thereafter, the

1 State Comptroller shall direct and the State Treasurer shall
2 transfer from the General Revenue Fund to the Healthcare
3 Provider Relief Fund an amount equal to the amount deposited
4 into the Education Assistance Fund during the previous month as
5 a result of the additional taxes imposed by this amendatory Act
6 of the 96th General Assembly. Notwithstanding any other
7 provision of law, whenever the State receives reimbursement
8 from the federal government for moneys expended from the
9 Healthcare Provider Relief Fund, the State Comptroller shall
10 order transferred and the State Treasurer shall transfer from
11 the Healthcare Provider Relief Fund to the Education Assistance
12 Fund an amount equal to the amount of the federal reimbursement
13 that is attributable to transfers from the General Revenue Fund
14 to the Healthcare Provider Relief Fund under this Section as
15 provided in this amendatory Act of the 96th General Assembly.
16 The Department of Healthcare and Family Services shall
17 promulgate rules with respect to those transfers. Moneys
18 deposited into the Education Assistance Fund under the
19 provisions of this amendatory Act of the 96th General Assembly
20 shall be used solely for mandated categorical aid payments to
21 school districts. The payment of such taxes shall be evidenced
22 by a stamp affixed to each original package of cigarettes, or
23 an authorized substitute for such stamp imprinted on each
24 original package of such cigarettes underneath the sealed
25 transparent outside wrapper of such original package, as
26 hereinafter provided. However, such taxes are not imposed upon

1 any activity in such business in interstate commerce or
2 otherwise, which activity may not under the Constitution and
3 statutes of the United States be made the subject of taxation
4 by this State.

5 Beginning on the effective date of this amendatory Act of
6 the 92nd General Assembly and through June 30, 2006, all of the
7 moneys received by the Department of Revenue pursuant to this
8 Act and the Cigarette Use Tax Act, other than the moneys that
9 are dedicated to the Common School Fund, shall be distributed
10 each month as follows: first, there shall be paid into the
11 General Revenue Fund an amount which, when added to the amount
12 paid into the Common School Fund for that month, equals
13 \$33,300,000, except that in the month of August of 2004, this
14 amount shall equal \$83,300,000; then, from the moneys
15 remaining, if any amounts required to be paid into the General
16 Revenue Fund in previous months remain unpaid, those amounts
17 shall be paid into the General Revenue Fund; then, beginning on
18 April 1, 2003, from the moneys remaining, \$5,000,000 per month
19 shall be paid into the School Infrastructure Fund; then, if any
20 amounts required to be paid into the School Infrastructure Fund
21 in previous months remain unpaid, those amounts shall be paid
22 into the School Infrastructure Fund; then the moneys remaining,
23 if any, shall be paid into the Long-Term Care Provider Fund. To
24 the extent that more than \$25,000,000 has been paid into the
25 General Revenue Fund and Common School Fund per month for the
26 period of July 1, 1993 through the effective date of this

1 amendatory Act of 1994 from combined receipts of the Cigarette
2 Tax Act and the Cigarette Use Tax Act, notwithstanding the
3 distribution provided in this Section, the Department of
4 Revenue is hereby directed to adjust the distribution provided
5 in this Section to increase the next monthly payments to the
6 Long Term Care Provider Fund by the amount paid to the General
7 Revenue Fund and Common School Fund in excess of \$25,000,000
8 per month and to decrease the next monthly payments to the
9 General Revenue Fund and Common School Fund by that same excess
10 amount.

11 Beginning on July 1, 2006, all of the moneys received by
12 the Department of Revenue pursuant to this Act and the
13 Cigarette Use Tax Act, other than the moneys that are dedicated
14 to the Common School Fund and, beginning on the effective date
15 of this amendatory Act of the 96th General Assembly, other than
16 the moneys from the additional taxes imposed by this amendatory
17 Act of the 96th General Assembly that must be paid each month
18 into the Tax Compliance and Administration Fund and the
19 Education Assistance Fund, shall be distributed each month as
20 follows: first, there shall be paid into the General Revenue
21 Fund an amount that, when added to the amount paid into the
22 Common School Fund for that month, equals \$29,200,000; then,
23 from the moneys remaining, if any amounts required to be paid
24 into the General Revenue Fund in previous months remain unpaid,
25 those amounts shall be paid into the General Revenue Fund; then
26 from the moneys remaining, \$5,000,000 per month shall be paid

1 into the School Infrastructure Fund; then, if any amounts
2 required to be paid into the School Infrastructure Fund in
3 previous months remain unpaid, those amounts shall be paid into
4 the School Infrastructure Fund; then the moneys remaining, if
5 any, shall be paid into the Long-Term Care Provider Fund.

6 When any tax imposed herein terminates or has terminated,
7 distributors who have bought stamps while such tax was in
8 effect and who therefore paid such tax, but who can show, to
9 the Department's satisfaction, that they sold the cigarettes to
10 which they affixed such stamps after such tax had terminated
11 and did not recover the tax or its equivalent from purchasers,
12 shall be allowed by the Department to take credit for such
13 absorbed tax against subsequent tax stamp purchases from the
14 Department by such distributor.

15 The impact of the tax levied by this Act is imposed upon
16 the retailer and shall be prepaid or pre-collected by the
17 distributor for the purpose of convenience and facility only,
18 and the amount of the tax shall be added to the price of the
19 cigarettes sold by such distributor. Collection of the tax
20 shall be evidenced by a stamp or stamps affixed to each
21 original package of cigarettes, as hereinafter provided.

22 Each distributor shall collect the tax from the retailer at
23 or before the time of the sale, shall affix the stamps as
24 hereinafter required, and shall remit the tax collected from
25 retailers to the Department, as hereinafter provided. Any
26 distributor who fails to properly collect and pay the tax

1 imposed by this Act shall be liable for the tax. Any
2 distributor having cigarettes to which stamps have been affixed
3 in his possession for sale on the effective date of this
4 amendatory Act of 1989 shall not be required to pay the
5 additional tax imposed by this amendatory Act of 1989 on such
6 stamped cigarettes. Any distributor having cigarettes to which
7 stamps have been affixed in his or her possession for sale at
8 12:01 a.m. on the effective date of this amendatory Act of
9 1993, is required to pay the additional tax imposed by this
10 amendatory Act of 1993 on such stamped cigarettes. This
11 payment, less the discount provided in subsection (b), shall be
12 due when the distributor first makes a purchase of cigarette
13 tax stamps after the effective date of this amendatory Act of
14 1993, or on the first due date of a return under this Act after
15 the effective date of this amendatory Act of 1993, whichever
16 occurs first. Any distributor having cigarettes to which stamps
17 have been affixed in his possession for sale on December 15,
18 1997 shall not be required to pay the additional tax imposed by
19 this amendatory Act of 1997 on such stamped cigarettes.

20 Any distributor having cigarettes to which stamps have been
21 affixed in his or her possession for sale on July 1, 2002 shall
22 not be required to pay the additional tax imposed by this
23 amendatory Act of the 92nd General Assembly on those stamped
24 cigarettes. Any retailer having cigarettes in his or her
25 possession on September 1, 2010 to which tax stamps have been
26 affixed is not required to pay the additional tax that begins

1 on September 1, 2010 imposed by an amendatory Act of the 96th
2 General Assembly on those stamped cigarettes. Any distributor
3 having cigarettes in his or her possession on September 1, 2010
4 to which tax stamps have been affixed is required to pay the
5 additional tax that begins on September 1, 2010 imposed by an
6 amendatory Act of the 96th General Assembly to the extent the
7 calendar year 2010 average monthly volume of cigarette stamps
8 in the distributor's possession exceeds the average monthly
9 volume of cigarette stamps purchased by the distributor in
10 calendar year 2009. This payment, less the discount provided in
11 subsection (b), is due when the distributor first makes a
12 purchase of cigarette stamps on or after September 1, 2010 or
13 on the first due date of a return under this Act occurring on
14 or after September 1, 2010, whichever occurs first.

15 Any retailer having cigarettes in his or her possession on
16 September 1, 2011 to which tax stamps have been affixed is not
17 required to pay the additional tax that begins on September 1,
18 2011 imposed by an amendatory Act of the 96th General Assembly
19 on those stamped cigarettes. Any distributor having cigarettes
20 in his or her possession on September 1, 2011 to which tax
21 stamps have been affixed is required to pay the additional tax
22 that begins on September 1, 2011 imposed by an amendatory Act
23 of the 96th General Assembly to the extent the calendar year
24 2011 average monthly volume of cigarette stamps in the
25 distributor's possession exceeds the average monthly volume of
26 cigarette stamps purchased by the distributor in calendar year

1 2010. This payment, less the discount provided in subsection
2 (b), is due when the distributor first makes a purchase of
3 cigarette stamps on or after September 1, 2011 or on the first
4 due date of a return under this Act occurring on or after
5 September 1, 2011, whichever occurs first.

6 The amount of the Cigarette Tax imposed by this Act shall
7 be separately stated, apart from the price of the goods, by
8 both distributors and retailers, in all advertisements, bills
9 and sales invoices.

10 (b) The distributor shall be required to collect the taxes
11 provided under paragraph (a) hereof, and, to cover the costs of
12 such collection, shall be allowed a discount during any year
13 commencing July 1st and ending the following June 30th in
14 accordance with the schedule set out hereinbelow, which
15 discount shall be allowed at the time of purchase of the stamps
16 when purchase is required by this Act, or at the time when the
17 tax is remitted to the Department without the purchase of
18 stamps from the Department when that method of paying the tax
19 is required or authorized by this Act. Prior to December 1,
20 1985, a discount equal to 1 2/3% of the amount of the tax up to
21 and including the first \$700,000 paid hereunder by such
22 distributor to the Department during any such year; 1 1/3% of
23 the next \$700,000 of tax or any part thereof, paid hereunder by
24 such distributor to the Department during any such year; 1% of
25 the next \$700,000 of tax, or any part thereof, paid hereunder
26 by such distributor to the Department during any such year, and

1 2/3 of 1% of the amount of any additional tax paid hereunder by
2 such distributor to the Department during any such year shall
3 apply. On and after December 1, 1985, a discount equal to 1.75%
4 of the amount of the tax payable under this Act up to and
5 including the first \$3,000,000 paid hereunder by such
6 distributor to the Department during any such year and 1.5% of
7 the amount of any additional tax paid hereunder by such
8 distributor to the Department during any such year shall apply.

9 Two or more distributors that use a common means of
10 affixing revenue tax stamps or that are owned or controlled by
11 the same interests shall be treated as a single distributor for
12 the purpose of computing the discount.

13 (c) The taxes herein imposed are in addition to all other
14 occupation or privilege taxes imposed by the State of Illinois,
15 or by any political subdivision thereof, or by any municipal
16 corporation.

17 (Source: P.A. 93-839, eff. 7-30-04; 94-91, eff. 7-1-05; 94-839,
18 eff. 6-6-06.)

19 (35 ILCS 130/3) (from Ch. 120, par. 453.3)

20 Sec. 3. Affixing tax stamp; remitting tax to the
21 Department. Payment of the taxes imposed by Section 2 of this
22 Act shall (except as hereinafter provided) be evidenced by
23 revenue tax stamps affixed to each original package of
24 cigarettes. Each distributor of cigarettes, before delivering
25 or causing to be delivered any original package of cigarettes

1 in this State to a purchaser, shall firmly affix a proper stamp
2 or stamps to each such package, or (in case of manufacturers of
3 cigarettes in original packages which are contained inside a
4 sealed transparent wrapper) shall imprint the required
5 language on the original package of cigarettes beneath such
6 outside wrapper, as hereinafter provided.

7 No stamp or imprint may be affixed to, or made upon, any
8 package of cigarettes unless that package complies with all
9 requirements of the federal Cigarette Labeling and Advertising
10 Act, 15 U.S.C. 1331 and following, for the placement of labels,
11 warnings, or any other information upon a package of cigarettes
12 that is sold within the United States. Under the authority of
13 Section 6, the Department shall revoke the license of any
14 distributor that is determined to have violated this paragraph.
15 A person may not affix a stamp on a package of cigarettes,
16 cigarette papers, wrappers, or tubes if that individual package
17 has been marked for export outside the United States with a
18 label or notice in compliance with Section 290.185 of Title 27
19 of the Code of Federal Regulations. It is not a defense to a
20 proceeding for violation of this paragraph that the label or
21 notice has been removed, mutilated, obliterated, or altered in
22 any manner.

23 Only distributors licensed under this Act and
24 transporters, as defined in Section 9c of this Act, may possess
25 unstamped original packages of cigarettes. Prior to shipment to
26 an Illinois retailer, a stamp shall be applied to each original

1 package of cigarettes sold to the retailer. A distributor may
2 apply tax stamps only to original packages of cigarettes
3 purchased or obtained directly from an in-state maker,
4 manufacturer, or fabricator licensed as a distributor under
5 Section 4 of this Act or an out-of-state maker, manufacturer,
6 or fabricator holding a permit under Section 4b of this Act. A
7 licensed distributor may ship or otherwise cause to be
8 delivered unstamped original packages of cigarettes in, into,
9 or from this State. A licensed distributor may transport
10 unstamped original packages of cigarettes to a facility,
11 wherever located, owned or controlled by such distributor;
12 however, a distributor may not transport unstamped original
13 packages of cigarettes to a facility where retail sales of
14 cigarettes take place. Any licensed distributor that ships or
15 otherwise causes to be delivered unstamped original packages of
16 cigarettes into, within, or from this State shall ensure that
17 the invoice or equivalent documentation and the bill of lading
18 or freight bill for the shipment identifies the true name and
19 address of the consignor or seller, the true name and address
20 of the consignee or purchaser, and the quantity by brand style
21 of the cigarettes so transported, provided that this Section
22 shall not be construed as to impose any requirement or
23 liability upon any common or contract carrier.

24 The Department, or any person authorized by the Department,
25 shall sell such stamps only to persons holding valid licenses
26 as distributors under this Act. On and after July 1, 2003,

1 payment for such stamps must be made by means of electronic
2 funds transfer. The Department may refuse to sell stamps to any
3 person who does not comply with the provisions of this Act.
4 Beginning on the effective date of this amendatory Act of the
5 92nd General Assembly and through June 30, 2002, persons
6 holding valid licenses as distributors may purchase cigarette
7 tax stamps up to an amount equal to 115% of the distributor's
8 average monthly cigarette tax stamp purchases over the 12
9 calendar months prior to the effective date of this amendatory
10 Act of the 92nd General Assembly.

11 Prior to December 1, 1985, the Department shall allow a
12 distributor 21 days in which to make final payment of the
13 amount to be paid for such stamps, by allowing the distributor
14 to make payment for the stamps at the time of purchasing them
15 with a draft which shall be in such form as the Department
16 prescribes, and which shall be payable within 21 days
17 thereafter: Provided that such distributor has filed with the
18 Department, and has received the Department's approval of, a
19 bond, which is in addition to the bond required under Section 4
20 of this Act, payable to the Department in an amount equal to
21 80% of such distributor's average monthly tax liability to the
22 Department under this Act during the preceding calendar year or
23 \$500,000, whichever is less. The Bond shall be joint and
24 several and shall be in the form of a surety company bond in
25 such form as the Department prescribes, or it may be in the
26 form of a bank certificate of deposit or bank letter of credit.

1 The bond shall be conditioned upon the distributor's payment of
2 amount of any 21-day draft which the Department accepts from
3 that distributor for the delivery of stamps to that distributor
4 under this Act. The distributor's failure to pay any such
5 draft, when due, shall also make such distributor automatically
6 liable to the Department for a penalty equal to 25% of the
7 amount of such draft.

8 On and after December 1, 1985 and until July 1, 2003, the
9 Department shall allow a distributor 30 days in which to make
10 final payment of the amount to be paid for such stamps, by
11 allowing the distributor to make payment for the stamps at the
12 time of purchasing them with a draft which shall be in such
13 form as the Department prescribes, and which shall be payable
14 within 30 days thereafter, and beginning on January 1, 2003 and
15 thereafter, the draft shall be payable by means of electronic
16 funds transfer: Provided that such distributor has filed with
17 the Department, and has received the Department's approval of,
18 a bond, which is in addition to the bond required under Section
19 4 of this Act, payable to the Department in an amount equal to
20 150% of such distributor's average monthly tax liability to the
21 Department under this Act during the preceding calendar year or
22 \$750,000, whichever is less, except that as to bonds filed on
23 or after January 1, 1987, such additional bond shall be in an
24 amount equal to 100% of such distributor's average monthly tax
25 liability under this Act during the preceding calendar year or
26 \$750,000, whichever is less. The bond shall be joint and

1 several and shall be in the form of a surety company bond in
2 such form as the Department prescribes, or it may be in the
3 form of a bank certificate of deposit or bank letter of credit.
4 The bond shall be conditioned upon the distributor's payment of
5 the amount of any 30-day draft which the Department accepts
6 from that distributor for the delivery of stamps to that
7 distributor under this Act. The distributor's failure to pay
8 any such draft, when due, shall also make such distributor
9 automatically liable to the Department for a penalty equal to
10 25% of the amount of such draft.

11 Beginning on July 1, 2010, the Department shall allow a
12 distributor 10 days in which to make final payment of the
13 amount to be paid for such stamps, by allowing the distributor
14 to make payment for the stamps at the time of purchasing them
15 with a draft, which shall be payable by means of electronic
16 funds transfer and in such form as the Department prescribes,
17 and which shall be payable within 10 days thereafter, provided
18 that such distributor has filed with the Department, and has
19 received the Department's approval of, a bond, which is in
20 addition to the bond required under Section 4 of this Act,
21 payable to the Department in an amount equal to 100% of that
22 distributor's average monthly tax liability to the Department
23 under this Act during the preceding calendar year or \$750,000,
24 whichever is less. The bond shall be joint and several and
25 shall be in the form of a surety company bond in such form as
26 the Department prescribes, or it may be in the form of a bank

1 certificate of deposit or bank letter of credit. The bond shall
2 be conditioned upon the distributor's payment of the amount of
3 any 10-day draft which the Department accepts from that
4 distributor for the delivery of stamps to that distributor
5 under this Act. The distributor's failure to pay any such
6 draft, when due, shall also make such distributor automatically
7 liable to the Department for a penalty equal to 25% of the
8 amount of such draft.

9 Every prior continuous compliance taxpayer shall be exempt
10 from all requirements under this Section concerning the
11 furnishing of such bond, as defined in this Section, as a
12 condition precedent to his being authorized to engage in the
13 business licensed under this Act. This exemption shall continue
14 for each such taxpayer until such time as he may be determined
15 by the Department to be delinquent in the filing of any
16 returns, or is determined by the Department (either through the
17 Department's issuance of a final assessment which has become
18 final under the Act, or by the taxpayer's filing of a return
19 which admits tax to be due that is not paid) to be delinquent
20 or deficient in the paying of any tax under this Act, at which
21 time that taxpayer shall become subject to the bond
22 requirements of this Section and, as a condition of being
23 allowed to continue to engage in the business licensed under
24 this Act, shall be required to furnish bond to the Department
25 in such form as provided in this Section. Such taxpayer shall
26 furnish such bond for a period of 2 years, after which, if the

1 taxpayer has not been delinquent in the filing of any returns,
2 or delinquent or deficient in the paying of any tax under this
3 Act, the Department may reinstate such person as a prior
4 continuance compliance taxpayer. Any taxpayer who fails to pay
5 an admitted or established liability under this Act may also be
6 required to post bond or other acceptable security with the
7 Department guaranteeing the payment of such admitted or
8 established liability.

9 Any person aggrieved by any decision of the Department
10 under this Section may, within the time allowed by law, protest
11 and request a hearing, whereupon the Department shall give
12 notice and shall hold a hearing in conformity with the
13 provisions of this Act and then issue its final administrative
14 decision in the matter to such person. In the absence of such a
15 protest filed within the time allowed by law, the Department's
16 decision shall become final without any further determination
17 being made or notice given.

18 The Department shall discharge any surety and shall release
19 and return any bond or security deposited, assigned, pledged,
20 or otherwise provided to it by a taxpayer under this Section
21 within 30 days after:

22 (1) Such taxpayer becomes a prior continuous compliance
23 taxpayer; or

24 (2) Such taxpayer has ceased to collect receipts on which
25 he is required to remit tax to the Department, has filed a
26 final tax return, and has paid to the Department an amount

1 sufficient to discharge his remaining tax liability as
2 determined by the Department under this Act. The Department
3 shall make a final determination of the taxpayer's outstanding
4 tax liability as expeditiously as possible after his final tax
5 return has been filed. If the Department cannot make such final
6 determination within 45 days after receiving the final tax
7 return, within such period it shall so notify the taxpayer,
8 stating its reasons therefor.

9 The Department may authorize distributors to affix revenue
10 tax stamps by imprinting tax meter stamps upon original
11 packages of cigarettes. The Department shall adopt rules and
12 regulations relating to the imprinting of such tax meter stamps
13 as will result in payment of the proper taxes as herein
14 imposed. No distributor may affix revenue tax stamps to
15 original packages of cigarettes by imprinting tax meter stamps
16 thereon unless such distributor has first obtained permission
17 from the Department to employ this method of affixation. The
18 Department shall regulate the use of tax meters and may, to
19 assure the proper collection of the taxes imposed by this Act,
20 revoke or suspend the privilege, theretofore granted by the
21 Department to any distributor, to imprint tax meter stamps upon
22 original packages of cigarettes.

23 Illinois cigarette manufacturers who place their
24 cigarettes in original packages which are contained inside a
25 sealed transparent wrapper, and similar out-of-State cigarette
26 manufacturers who elect to qualify and are accepted by the

1 Department as distributors under Section 4b(a) of this Act,
2 shall pay the taxes imposed by this Act by remitting the amount
3 thereof to the Department by the 5th day of each month covering
4 cigarettes shipped or otherwise delivered in Illinois to
5 purchasers during the preceding calendar month. Such
6 manufacturers of cigarettes in original packages which are
7 contained inside a sealed transparent wrapper, before
8 delivering such cigarettes or causing such cigarettes to be
9 delivered in this State to purchasers, shall evidence their
10 obligation to remit the taxes due with respect to such
11 cigarettes by imprinting language to be prescribed by the
12 Department on each original package of such cigarettes
13 underneath the sealed transparent outside wrapper of such
14 original package, in such place thereon and in such manner as
15 the Department may designate. Such imprinted language shall
16 acknowledge the manufacturer's payment of or liability for the
17 tax imposed by this Act with respect to the distribution of
18 such cigarettes.

19 A distributor shall not affix, or cause to be affixed, any
20 stamp or imprint to a package of cigarettes, as provided for in
21 this Section, if the tobacco product manufacturer, as defined
22 in Section 10 of the Tobacco Product Manufacturers' Escrow Act,
23 that made or sold the cigarettes has failed to become a
24 participating manufacturer, as defined in subdivision (a)(1)
25 of Section 15 of the Tobacco Product Manufacturers' Escrow Act,
26 or has failed to create a qualified escrow fund for any

1 cigarettes manufactured by the tobacco product manufacturer
2 and sold in this State or otherwise failed to bring itself into
3 compliance with subdivision (a) (2) of Section 15 of the Tobacco
4 Product Manufacturers' Escrow Act.

5 (Source: P.A. 95-1053, eff. 1-1-10; 96-782, eff. 1-1-10.)

6 Section 10. The Cigarette Use Tax Act is amended by
7 changing Sections 2, 3, and 12 as follows:

8 (35 ILCS 135/2) (from Ch. 120, par. 453.32)

9 Sec. 2. A tax is imposed upon the privilege of using
10 cigarettes in this State, at the rate of 6 mills per cigarette
11 so used. On and after December 1, 1985, in addition to any
12 other tax imposed by this Act, a tax is imposed upon the
13 privilege of using cigarettes in this State at a rate of 4
14 mills per cigarette so used. On and after the effective date of
15 this amendatory Act of 1989, in addition to any other tax
16 imposed by this Act, a tax is imposed upon the privilege of
17 using cigarettes in this State at the rate of 5 mills per
18 cigarette so used. On and after the effective date of this
19 amendatory Act of 1993, in addition to any other tax imposed by
20 this Act, a tax is imposed upon the privilege of using
21 cigarettes in this State at a rate of 7 mills per cigarette so
22 used. On and after December 15, 1997, in addition to any other
23 tax imposed by this Act, a tax is imposed upon the privilege of
24 using cigarettes in this State at a rate of 7 mills per

1 cigarette so used. On and after July 1, 2002, in addition to
2 any other tax imposed by this Act, a tax is imposed upon the
3 privilege of using cigarettes in this State at a rate of 20.0
4 mills per cigarette so used. Beginning on September 1, 2010, in
5 addition to any other tax imposed by this Act, a tax is imposed
6 upon the privilege of using cigarettes in this State at a rate
7 of 25 mills per cigarette so used. Beginning on September 1,
8 2011, in addition to any other tax imposed by this Act, a tax
9 is imposed upon the privilege of using cigarettes in this State
10 at the rate of 25 mills per cigarette so used. The taxes herein
11 imposed shall be in addition to all other occupation or
12 privilege taxes imposed by the State of Illinois or by any
13 political subdivision thereof or by any municipal corporation.

14 When any tax imposed herein terminates or has terminated,
15 distributors who have bought stamps while such tax was in
16 effect and who therefore paid such tax, but who can show, to
17 the Department's satisfaction, that they sold the cigarettes to
18 which they affixed such stamps after such tax had terminated
19 and did not recover the tax or its equivalent from purchasers,
20 shall be allowed by the Department to take credit for such
21 absorbed tax against subsequent tax stamp purchases from the
22 Department by such distributors.

23 When the word "tax" is used in this Act, it shall include
24 any tax or tax rate imposed by this Act and shall mean the
25 singular of "tax" or the plural "taxes" as the context may
26 require.

1 Any distributor having cigarettes to which stamps have been
2 affixed in his possession for sale on the effective date of
3 this amendatory Act of 1989 shall not be required to pay the
4 additional tax imposed by this amendatory Act of 1989 on such
5 stamped cigarettes. Any distributor having cigarettes to which
6 stamps have been affixed in his or her possession for sale at
7 12:01 a.m. on the effective date of this amendatory Act of
8 1993, is required to pay the additional tax imposed by this
9 amendatory Act of 1993 on such stamped cigarettes. This payment
10 shall be due when the distributor first makes a purchase of
11 cigarette tax stamps after the effective date of this
12 amendatory Act of 1993, or on the first due date of a return
13 under this Act after the effective date of this amendatory Act
14 of 1993, whichever occurs first. Once a distributor tenders
15 payment of the additional tax to the Department, the
16 distributor may purchase stamps from the Department. Any
17 distributor having cigarettes to which stamps have been affixed
18 in his possession for sale on December 15, 1997 shall not be
19 required to pay the additional tax imposed by this amendatory
20 Act of 1997 on such stamped cigarettes.

21 Any distributor having cigarettes to which stamps have been
22 affixed in his or her possession for sale on July 1, 2002 shall
23 not be required to pay the additional tax imposed by this
24 amendatory Act of the 92nd General Assembly on those stamped
25 cigarettes. Any retailer having cigarettes in his or her
26 possession on September 1, 2010 to which tax stamps have been

1 affixed is not required to pay the additional tax that begins
2 on September 1, 2010 imposed by an amendatory Act of the 96th
3 General Assembly on those stamped cigarettes. Any distributor
4 having cigarettes in his or her possession on September 1, 2010
5 to which tax stamps have been affixed is required to pay the
6 additional tax that begins on September 1, 2010 imposed by an
7 amendatory Act of the 96th General Assembly to the extent the
8 calendar year 2010 average monthly volume of cigarette stamps
9 in the distributor's possession exceeds the average monthly
10 volume of cigarette stamps purchased by the distributor in
11 calendar year 2009. This payment, less the discount provided in
12 Section 3, is due when the distributor first makes a purchase
13 of cigarette stamps on or after September 1, 2010 or on the
14 first due date of a return under this Act occurring on or after
15 September 1, 2010, whichever occurs first.

16 Any retailer having cigarettes in his or her possession on
17 September 1, 2011 to which tax stamps have been affixed is not
18 required to pay the additional tax that begins on September 1,
19 2011 imposed by an amendatory Act of the 96th General Assembly
20 on those stamped cigarettes. Any distributor having cigarettes
21 in his or her possession on September 1, 2011 to which tax
22 stamps have been affixed is required to pay the additional tax
23 that begins on September 1, 2011 imposed by an amendatory Act
24 of the 96th General Assembly to the extent the calendar year
25 2011 average monthly volume of cigarette stamps in the
26 distributor's possession exceeds the average monthly volume of

1 cigarette stamps purchased by the distributor in calendar year
2 2010. This payment, less the discount provided in Section 3, is
3 due when the distributor first makes a purchase of cigarette
4 stamps on or after September 1, 2011 or on the first due date
5 of a return under this Act occurring on or after September 1,
6 2011, whichever occurs first.

7 (Source: P.A. 92-536, eff. 6-6-02.)

8 (35 ILCS 135/3) (from Ch. 120, par. 453.33)

9 Sec. 3. Stamp payment. The tax hereby imposed shall be
10 collected by a distributor maintaining a place of business in
11 this State or a distributor authorized by the Department
12 pursuant to Section 7 hereof to collect the tax, and the amount
13 of the tax shall be added to the price of the cigarettes sold
14 by such distributor. Collection of the tax shall be evidenced
15 by a stamp or stamps affixed to each original package of
16 cigarettes or by an authorized substitute for such stamp
17 imprinted on each original package of such cigarettes
18 underneath the sealed transparent outside wrapper of such
19 original package, except as hereinafter provided. Each
20 distributor who is required or authorized to collect the tax
21 herein imposed, before delivering or causing to be delivered
22 any original packages of cigarettes in this State to any
23 purchaser, shall firmly affix a proper stamp or stamps to each
24 such package, or (in the case of manufacturers of cigarettes in
25 original packages which are contained inside a sealed

1 transparent wrapper) shall imprint the required language on the
2 original package of cigarettes beneath such outside wrapper as
3 hereinafter provided. Such stamp or stamps need not be affixed
4 to the original package of any cigarettes with respect to which
5 the distributor is required to affix a like stamp or stamps by
6 virtue of the Cigarette Tax Act, however, and no tax imprint
7 need be placed underneath the sealed transparent wrapper of an
8 original package of cigarettes with respect to which the
9 distributor is required or authorized to employ a like tax
10 imprint by virtue of the Cigarette Tax Act.

11 No stamp or imprint may be affixed to, or made upon, any
12 package of cigarettes unless that package complies with all
13 requirements of the federal Cigarette Labeling and Advertising
14 Act, 15 U.S.C. 1331 and following, for the placement of labels,
15 warnings, or any other information upon a package of cigarettes
16 that is sold within the United States. Under the authority of
17 Section 6, the Department shall revoke the license of any
18 distributor that is determined to have violated this paragraph.
19 A person may not affix a stamp on a package of cigarettes,
20 cigarette papers, wrappers, or tubes if that individual package
21 has been marked for export outside the United States with a
22 label or notice in compliance with Section 290.185 of Title 27
23 of the Code of Federal Regulations. It is not a defense to a
24 proceeding for violation of this paragraph that the label or
25 notice has been removed, mutilated, obliterated, or altered in
26 any manner.

1 Only distributors licensed under this Act and
2 transporters, as defined in Section 9c of the Cigarette Tax
3 Act, may possess unstamped original packages of cigarettes.
4 Prior to shipment to an Illinois retailer, a stamp shall be
5 applied to each original package of cigarettes sold to the
6 retailer. A distributor may apply a tax stamp only to an
7 original package of cigarettes purchased or obtained directly
8 from an in-state maker, manufacturer, or fabricator licensed as
9 a distributor under Section 4 of this Act or an out-of-state
10 maker, manufacturer, or fabricator holding a permit under
11 Section 7 of this Act. A licensed distributor may ship or
12 otherwise cause to be delivered unstamped original packages of
13 cigarettes in, into, or from this State. A licensed distributor
14 may transport unstamped original packages of cigarettes to a
15 facility, wherever located, owned or controlled by such
16 distributor; however, a distributor may not transport
17 unstamped original packages of cigarettes to a facility where
18 retail sales of cigarettes take place. Any licensed distributor
19 that ships or otherwise causes to be delivered unstamped
20 original packages of cigarettes into, within, or from this
21 State shall ensure that the invoice or equivalent documentation
22 and the bill of lading or freight bill for the shipment
23 identifies the true name and address of the consignor or
24 seller, the true name and address of the consignee or
25 purchaser, and the quantity by brand style of the cigarettes so
26 transported, provided that this Section shall not be construed

1 as to impose any requirement or liability upon any common or
2 contract carrier.

3 Stamps, when required hereunder, shall be purchased from
4 the Department, or any person authorized by the Department, by
5 distributors. On and after July 1, 2003, payment for such
6 stamps must be made by means of electronic funds transfer. The
7 Department may refuse to sell stamps to any person who does not
8 comply with the provisions of this Act. Beginning on June 6,
9 2002 and through June 30, 2002, persons holding valid licenses
10 as distributors may purchase cigarette tax stamps up to an
11 amount equal to 115% of the distributor's average monthly
12 cigarette tax stamp purchases over the 12 calendar months prior
13 to June 6, 2002.

14 Prior to December 1, 1985, the Department shall allow a
15 distributor 21 days in which to make final payment of the
16 amount to be paid for such stamps, by allowing the distributor
17 to make payment for the stamps at the time of purchasing them
18 with a draft which shall be in such form as the Department
19 prescribes, and which shall be payable within 21 days
20 thereafter: Provided that such distributor has filed with the
21 Department, and has received the Department's approval of, a
22 bond, which is in addition to the bond required under Section 4
23 of this Act, payable to the Department in an amount equal to
24 80% of such distributor's average monthly tax liability to the
25 Department under this Act during the preceding calendar year or
26 \$500,000, whichever is less. The bond shall be joint and

1 several and shall be in the form of a surety company bond in
2 such form as the Department prescribes, or it may be in the
3 form of a bank certificate of deposit or bank letter of credit.
4 The bond shall be conditioned upon the distributor's payment of
5 the amount of any 21-day draft which the Department accepts
6 from that distributor for the delivery of stamps to that
7 distributor under this Act. The distributor's failure to pay
8 any such draft, when due, shall also make such distributor
9 automatically liable to the Department for a penalty equal to
10 25% of the amount of such draft.

11 On and after December 1, 1985 and until July 1, 2003, the
12 Department shall allow a distributor 30 days in which to make
13 final payment of the amount to be paid for such stamps, by
14 allowing the distributor to make payment for the stamps at the
15 time of purchasing them with a draft which shall be in such
16 form as the Department prescribes, and which shall be payable
17 within 30 days thereafter, and beginning on January 1, 2003 and
18 thereafter, the draft shall be payable by means of electronic
19 funds transfer: Provided that such distributor has filed with
20 the Department, and has received the Department's approval of,
21 a bond, which is in addition to the bond required under Section
22 4 of this Act, payable to the Department in an amount equal to
23 150% of such distributor's average monthly tax liability to the
24 Department under this Act during the preceding calendar year or
25 \$750,000, whichever is less, except that as to bonds filed on
26 or after January 1, 1987, such additional bond shall be in an

1 amount equal to 100% of such distributor's average monthly tax
2 liability under this Act during the preceding calendar year or
3 \$750,000, whichever is less. The bond shall be joint and
4 several and shall be in the form of a surety company bond in
5 such form as the Department prescribes, or it may be in the
6 form of a bank certificate of deposit or bank letter of credit.
7 The bond shall be conditioned upon the distributor's payment of
8 the amount of any 30-day draft which the Department accepts
9 from that distributor for the delivery of stamps to that
10 distributor under this Act. The distributor's failure to pay
11 any such draft, when due, shall also make such distributor
12 automatically liable to the Department for a penalty equal to
13 25% of the amount of such draft.

14 Beginning on July 1, 2010, the Department shall allow a
15 distributor 10 days in which to make final payment of the
16 amount to be paid for such stamps, by allowing the distributor
17 to make payment for the stamps at the time of purchasing them
18 with a draft, which shall be payable by means of electronic
19 funds transfer and in such form as the Department prescribes,
20 and which shall be payable within 10 days thereafter, provided
21 that such distributor has filed with the Department, and has
22 received the Department's approval of, a bond, which is in
23 addition to the bond required under Section 4 of this Act,
24 payable to the Department in an amount equal to 100% of that
25 distributor's average monthly tax liability to the Department
26 under this Act during the preceding calendar year or \$750,000,

1 whichever is less. The bond shall be joint and several and
2 shall be in the form of a surety company bond in such form as
3 the Department prescribes, or it may be in the form of a bank
4 certificate of deposit or bank letter of credit. The bond shall
5 be conditioned upon the distributor's payment of the amount of
6 any 10-day draft which the Department accepts from that
7 distributor for the delivery of stamps to that distributor
8 under this Act. The distributor's failure to pay any such
9 draft, when due, shall also make such distributor automatically
10 liable to the Department for a penalty equal to 25% of the
11 amount of such draft.

12 Every prior continuous compliance taxpayer shall be exempt
13 from all requirements under this Section concerning the
14 furnishing of such bond, as defined in this Section, as a
15 condition precedent to his being authorized to engage in the
16 business licensed under this Act. This exemption shall continue
17 for each such taxpayer until such time as he may be determined
18 by the Department to be delinquent in the filing of any
19 returns, or is determined by the Department (either through the
20 Department's issuance of a final assessment which has become
21 final under the Act, or by the taxpayer's filing of a return
22 which admits tax to be due that is not paid) to be delinquent
23 or deficient in the paying of any tax under this Act, at which
24 time that taxpayer shall become subject to the bond
25 requirements of this Section and, as a condition of being
26 allowed to continue to engage in the business licensed under

1 this Act, shall be required to furnish bond to the Department
2 in such form as provided in this Section. Such taxpayer shall
3 furnish such bond for a period of 2 years, after which, if the
4 taxpayer has not been delinquent in the filing of any returns,
5 or delinquent or deficient in the paying of any tax under this
6 Act, the Department may reinstate such person as a prior
7 continuance compliance taxpayer. Any taxpayer who fails to pay
8 an admitted or established liability under this Act may also be
9 required to post bond or other acceptable security with the
10 Department guaranteeing the payment of such admitted or
11 established liability.

12 Any person aggrieved by any decision of the Department
13 under this Section may, within the time allowed by law, protest
14 and request a hearing, whereupon the Department shall give
15 notice and shall hold a hearing in conformity with the
16 provisions of this Act and then issue its final administrative
17 decision in the matter to such person. In the absence of such a
18 protest filed within the time allowed by law, the Department's
19 decision shall become final without any further determination
20 being made or notice given.

21 The Department shall discharge any surety and shall release
22 and return any bond or security deposited, assigned, pledged,
23 or otherwise provided to it by a taxpayer under this Section
24 within 30 days after:

25 (1) such Taxpayer becomes a prior continuous
26 compliance taxpayer; or

1 (2) such taxpayer has ceased to collect receipts on
2 which he is required to remit tax to the Department, has
3 filed a final tax return, and has paid to the Department an
4 amount sufficient to discharge his remaining tax liability
5 as determined by the Department under this Act. The
6 Department shall make a final determination of the
7 taxpayer's outstanding tax liability as expeditiously as
8 possible after his final tax return has been filed. If the
9 Department cannot make such final determination within 45
10 days after receiving the final tax return, within such
11 period it shall so notify the taxpayer, stating its reasons
12 therefor.

13 At the time of purchasing such stamps from the Department
14 when purchase is required by this Act, or at the time when the
15 tax which he has collected is remitted by a distributor to the
16 Department without the purchase of stamps from the Department
17 when that method of remitting the tax that has been collected
18 is required or authorized by this Act, the distributor shall be
19 allowed a discount during any year commencing July 1 and ending
20 the following June 30 in accordance with the schedule set out
21 hereinbelow, from the amount to be paid by him to the
22 Department for such stamps, or to be paid by him to the
23 Department on the basis of monthly remittances (as the case may
24 be), to cover the cost, to such distributor, of collecting the
25 tax herein imposed by affixing such stamps to the original
26 packages of cigarettes sold by such distributor or by placing

1 tax imprints underneath the sealed transparent wrapper of
2 original packages of cigarettes sold by such distributor (as
3 the case may be): (1) Prior to December 1, 1985, a discount
4 equal to 1-2/3% of the amount of the tax up to and including
5 the first \$700,000 paid hereunder by such distributor to the
6 Department during any such year; 1-1/3% of the next \$700,000 of
7 tax or any part thereof, paid hereunder by such distributor to
8 the Department during any such year; 1% of the next \$700,000 of
9 tax, or any part thereof, paid hereunder by such distributor to
10 the Department during any such year; and 2/3 of 1% of the
11 amount of any additional tax paid hereunder by such distributor
12 to the Department during any such year or (2) On and after
13 December 1, 1985, a discount equal to 1.75% of the amount of
14 the tax payable under this Act up to and including the first
15 \$3,000,000 paid hereunder by such distributor to the Department
16 during any such year and 1.5% of the amount of any additional
17 tax paid hereunder by such distributor to the Department during
18 any such year.

19 Two or more distributors that use a common means of
20 affixing revenue tax stamps or that are owned or controlled by
21 the same interests shall be treated as a single distributor for
22 the purpose of computing the discount.

23 Cigarette manufacturers who are distributors under Section
24 7(a) of this Act, and who place their cigarettes in original
25 packages which are contained inside a sealed transparent
26 wrapper, shall be required to remit the tax which they are

1 required to collect under this Act to the Department by
2 remitting the amount thereof to the Department by the 5th day
3 of each month, covering cigarettes shipped or otherwise
4 delivered to points in Illinois to purchasers during the
5 preceding calendar month, but a distributor need not remit to
6 the Department the tax so collected by him from purchasers
7 under this Act to the extent to which such distributor is
8 required to remit the tax imposed by the Cigarette Tax Act to
9 the Department with respect to the same cigarettes. All taxes
10 upon cigarettes under this Act are a direct tax upon the retail
11 consumer and shall conclusively be presumed to be precollected
12 for the purpose of convenience and facility only. Cigarette
13 manufacturers that are distributors licensed under Section
14 7(a) of this Act and who place their cigarettes in original
15 packages which are contained inside a sealed transparent
16 wrapper, before delivering such cigarettes or causing such
17 cigarettes to be delivered in this State to purchasers, shall
18 evidence their obligation to collect and remit the tax due with
19 respect to such cigarettes by imprinting language to be
20 prescribed by the Department on each original package of such
21 cigarettes underneath the sealed transparent outside wrapper
22 of such original package, in such place thereon and in such
23 manner as the Department may prescribe; provided (as stated
24 hereinbefore) that this requirement does not apply when such
25 distributor is required or authorized by the Cigarette Tax Act
26 to place the tax imprint provided for in the last paragraph of

1 Section 3 of that Act underneath the sealed transparent wrapper
2 of such original package of cigarettes. Such imprinted language
3 shall acknowledge the manufacturer's collection and payment of
4 or liability for the tax imposed by this Act with respect to
5 such cigarettes.

6 The Department shall adopt the design or designs of the tax
7 stamps and shall procure the printing of such stamps in such
8 amounts and denominations as it deems necessary to provide for
9 the affixation of the proper amount of tax stamps to each
10 original package of cigarettes.

11 Where tax stamps are required, the Department may authorize
12 distributors to affix revenue tax stamps by imprinting tax
13 meter stamps upon original packages of cigarettes. The
14 Department shall adopt rules and regulations relating to the
15 imprinting of such tax meter stamps as will result in payment
16 of the proper taxes as herein imposed. No distributor may affix
17 revenue tax stamps to original packages of cigarettes by
18 imprinting meter stamps thereon unless such distributor has
19 first obtained permission from the Department to employ this
20 method of affixation. The Department shall regulate the use of
21 tax meters and may, to assure the proper collection of the
22 taxes imposed by this Act, revoke or suspend the privilege,
23 theretofore granted by the Department to any distributor, to
24 imprint tax meter stamps upon original packages of cigarettes.

25 The tax hereby imposed and not paid pursuant to this
26 Section shall be paid to the Department directly by any person

1 using such cigarettes within this State, pursuant to Section 12
2 hereof.

3 A distributor shall not affix, or cause to be affixed, any
4 stamp or imprint to a package of cigarettes, as provided for in
5 this Section, if the tobacco product manufacturer, as defined
6 in Section 10 of the Tobacco Product Manufacturers' Escrow Act,
7 that made or sold the cigarettes has failed to become a
8 participating manufacturer, as defined in subdivision (a)(1)
9 of Section 15 of the Tobacco Product Manufacturers' Escrow Act,
10 or has failed to create a qualified escrow fund for any
11 cigarettes manufactured by the tobacco product manufacturer
12 and sold in this State or otherwise failed to bring itself into
13 compliance with subdivision (a)(2) of Section 15 of the Tobacco
14 Product Manufacturers' Escrow Act.

15 (Source: P.A. 96-782, eff. 1-1-10.)

16 (35 ILCS 135/12) (from Ch. 120, par. 453.42)

17 Sec. 12. Declaration of possession of cigarettes on which
18 tax not paid.

19 (a) When cigarettes are acquired for use in this State by a
20 person (including a distributor as well as any other person),
21 who did not pay the tax herein imposed to a distributor, the
22 person, within 30 days after acquiring the cigarettes, shall
23 file with the Department a return declaring the possession of
24 the cigarettes and shall transmit with the return to the
25 Department the tax imposed by this Act.

1 (b) On receipt of the return and payment of the tax as
2 required by paragraph (a), the Department may furnish the
3 person with a suitable tax stamp to be affixed to the package
4 of cigarettes upon which the tax has been paid if the
5 Department determines that the cigarettes still exist.

6 (c) The return referred to in paragraph (a) shall contain
7 the name and address of the person possessing the cigarettes
8 involved, the location of the cigarettes and the quantity,
9 brand name, place, and date of the acquisition of the
10 cigarettes.

11 (d) The provisions of this Section are not subject to the
12 Uniform Penalty and Interest Act.

13 (Source: P.A. 92-322, eff. 1-1-02.)

14 Section 99. Effective date. This Act takes effect upon
15 becoming law."