

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE  
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PART 660  
TOBACCO PRODUCTS TAX ACT OF 1995**

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**AUTHORITY:** Implementing the Tobacco Products Tax Act of 1995 [35 ILCS 143] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-795].

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