



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5182

Introduced 2/10/2026, by Rep. Robert "Bob" Rita

SYNOPSIS AS INTRODUCED:

35 ILCS 143/10-5
35 ILCS 143/10-10
35 ILCS 143/10-24 new
35 ILCS 143/10-25
35 ILCS 143/10-30
35 ILCS 143/10-35
35 ILCS 143/10-37
35 ILCS 143/10-38
35 ILCS 143/10-45
35 ILCS 143/10-50

Amends the Tobacco Products Tax Act of 1995. Provides that remote retail sellers that meet certain sales criteria are required to collect and remit the tax under the Act. Provides that, beginning on January 1, 2027, the tax under the Act is 45% of (i) the actual cost paid by a distributor or remote retail seller for the stock keeping unit or (ii) if documentation of the actual cost is not available due to matters beyond the distributor or remote retail seller's control, the actual cost list paid by the distributor or remote retail seller for the stock keeping unit. Provides that, beginning January 1, 2027 and continuing through December 31, 2029, the tax per cigar sold or otherwise disposed of in the State, other than a little cigar, shall not exceed \$0.75 per cigar. Effective January 1, 2027.

LRB104 18670 HLH 32113 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Tobacco Products Tax Act of 1995 is amended
5 by changing Sections 10-5, 10-10, 10-25, 10-30, 10-35, 10-37,
6 10-38, 10-45, and 10-50 and by adding Section 10-24 as
7 follows:

8 (35 ILCS 143/10-5)

9 Sec. 10-5. Definitions. For purposes of this Act:

10 "Actual cost" means the actual price paid for each
11 individual SKU by a distributor or a remote retail seller
12 before any stated discounts or rebates.

13 "Actual cost list" means the average actual price paid for
14 a SKU by a distributor or a remote retail seller, before any
15 stated discounts or rebates, to a manufacturer, wholesaler, or
16 distributor during the calendar year immediately preceding the
17 calendar year in which the sale occurs.

18 "Business" means any trade, occupation, activity, or
19 enterprise engaged in, at any location whatsoever, for the
20 purpose of selling tobacco products.

21 "Cigar" means any roll of tobacco wrapped in leaf tobacco
22 or in any substance containing tobacco. "Cigar" does not
23 include a little cigar or any roll of tobacco that is

1 classified as a cigarette within the meaning of Section 1 of
2 the Cigarette Tax Act.

3 "Cigarette" has the meaning ascribed to the term in
4 Section 1 of the Cigarette Tax Act.

5 "Contraband little cigar" means:

6 (1) packages of little cigars containing 20 or 25
7 little cigars that do not bear a required tax stamp under
8 this Act;

9 (2) packages of little cigars containing 20 or 25
10 little cigars that bear a fraudulent, imitation, or
11 counterfeit tax stamp;

12 (3) packages of little cigars containing 20 or 25
13 little cigars that are improperly tax stamped, including
14 packages of little cigars that bear only a tax stamp of
15 another state or taxing jurisdiction; or

16 (4) packages of little cigars containing other than 20
17 or 25 little cigars in the possession of a distributor,
18 retailer or wholesaler, unless the distributor, retailer,
19 or wholesaler possesses, or produces within the time frame
20 provided in Section 10-27 or 10-28 of this Act, an invoice
21 from a stamping distributor, distributor, or wholesaler
22 showing that the tax on the packages has been or will be
23 paid.

24 "Consumer" means a person who acquires ownership of
25 tangible personal property, including tobacco products, for
26 use or consumption in this State and not for resale.

1 "Correctional Industries program" means a program run by a
2 State penal institution in which residents of the penal
3 institution produce tobacco products for sale to persons
4 incarcerated in penal institutions or resident patients of a
5 State operated mental health facility.

6 "Department" means the Illinois Department of Revenue.

7 "Distributor" means any of the following:

8 (1) Any manufacturer or wholesaler in this State
9 engaged in the business of selling tobacco products who
10 sells, exchanges, or distributes tobacco products to
11 retailers or consumers in this State.

12 (2) Any manufacturer or wholesaler engaged in the
13 business of selling tobacco products from without this
14 State who sells, exchanges, distributes, ships, or
15 transports tobacco products to retailers or consumers
16 located in this State, so long as that manufacturer or
17 wholesaler has or maintains within this State, directly or
18 by subsidiary, an office, sales house, or other place of
19 business, or any agent or other representative operating
20 within this State under the authority of the person or
21 subsidiary, irrespective of whether the place of business
22 or agent or other representative is located here
23 permanently or temporarily.

24 (3) Any retailer who receives tobacco products on
25 which the tax has not been or will not be paid by another
26 distributor.

1 "Distributor" does not include any person, wherever
2 resident or located, who makes, manufactures, or fabricates
3 tobacco products as part of a Correctional Industries program
4 for sale to residents incarcerated in penal institutions or
5 resident patients of a State operated mental health facility.

6 "Electronic cigarette" means:

7 (1) any device that employs a battery or other
8 mechanism to heat a solution or substance to produce a
9 vapor or aerosol intended for inhalation, except for (A)
10 any device designed solely for use with cannabis that
11 contains a statement on the retail packaging that the
12 device is designed solely for use with cannabis and not
13 for use with tobacco or (B) any device that contains a
14 solution or substance that contains cannabis subject to
15 tax under the Compassionate Use of Medical Cannabis
16 Program Act or the Cannabis Regulation and Tax Act;

17 (2) any cartridge or container of a solution or
18 substance intended to be used with or in the device or to
19 refill the device, except for any cartridge or container
20 of a solution or substance that contains cannabis subject
21 to tax under the Compassionate Use of Medical Cannabis
22 Program Act or the Cannabis Regulation and Tax Act; or

23 (3) any solution or substance, whether or not it
24 contains nicotine, intended for use in the device, except
25 for any solution or substance that contains cannabis
26 subject to tax under the Compassionate Use of Medical

1 Cannabis Program Act or the Cannabis Regulation and Tax
2 Act.

3 The changes made to the definition of "electronic
4 cigarette" by this amendatory Act of the 102nd General
5 Assembly apply on and after June 28, 2019, but no claim for
6 credit or refund is allowed on or after the effective date of
7 this amendatory Act of the 102nd General Assembly for such
8 taxes paid during the period beginning June 28, 2019 and the
9 effective date of this amendatory Act of the 102nd General
10 Assembly.

11 "Electronic cigarette" includes, but is not limited to,
12 any electronic nicotine delivery system, electronic cigar,
13 electronic cigarillo, electronic pipe, electronic hookah, vape
14 pen, or similar product or device, and any component or part
15 that can be used to build the product or device. "Electronic
16 cigarette" does not include: cigarettes, as defined in Section
17 1 of the Cigarette Tax Act; any product approved by the United
18 States Food and Drug Administration for sale as a tobacco
19 cessation product, a tobacco dependence product, or for other
20 medical purposes that is marketed and sold solely for that
21 approved purpose; any asthma inhaler prescribed by a physician
22 for that condition that is marketed and sold solely for that
23 approved purpose; or any therapeutic product approved for use
24 under the Compassionate Use of Medical Cannabis Program Act.

25 "Little cigar" means and includes any roll, made wholly or
26 in part of tobacco, where such roll has an integrated

1 cellulose acetate filter and weighs less than 4 pounds per
2 thousand and the wrapper or cover of which is made in whole or
3 in part of tobacco.

4 "Manufacturer" means any person, wherever resident or
5 located, who manufactures and sells tobacco products, except a
6 person who makes, manufactures, or fabricates tobacco products
7 as a part of a Correctional Industries program for sale to
8 persons incarcerated in penal institutions or resident
9 patients of a State operated mental health facility.

10 Beginning on January 1, 2013, "moist snuff" means any
11 finely cut, ground, or powdered tobacco that is not intended
12 to be smoked, but shall not include any finely cut, ground, or
13 powdered tobacco that is intended to be placed in the nasal
14 cavity.

15 "Nicotine" means any form of the chemical nicotine,
16 including any salt or complex, regardless of whether the
17 chemical is naturally or synthetically derived, and includes
18 nicotinic alkaloids and nicotine analogs.

19 "Person" means any natural individual, firm, partnership,
20 association, joint stock company, joint venture, limited
21 liability company, or public or private corporation, however
22 formed, or a receiver, executor, administrator, trustee,
23 conservator, or other representative appointed by order of any
24 court.

25 "Pipe tobacco" means any tobacco that, because of its
26 appearance, type, packaging, or labeling, is suitable for use

1 in a pipe and is likely to be offered to or purchased by a
2 consumer as tobacco to be smoked in a pipe.

3 "Place of business" means and includes any place where
4 tobacco products are sold or where tobacco products are
5 manufactured, stored, or kept for the purpose of sale or
6 consumption, including any vessel, vehicle, airplane, train,
7 or vending machine.

8 "Prior continuous compliance taxpayer" means any person
9 who is licensed under this Act and who, having been a licensee
10 for a continuous period of 2 years, is determined by the
11 Department not to have been either delinquent or deficient in
12 the payment of tax liability during that period or otherwise
13 in violation of this Act. "Prior continuous compliance
14 taxpayer" also means any taxpayer who has, as verified by the
15 Department, continuously complied with the condition of his
16 bond or other security under provisions of this Act for a
17 period of 2 consecutive years. In calculating the consecutive
18 period of time described in this definition for qualification
19 as a prior continuous compliance taxpayer, a consecutive
20 period of time of qualifying compliance immediately prior to
21 the effective date of this amendatory Act of the 103rd General
22 Assembly shall be credited to any licensee who became licensed
23 on or before the effective date of this amendatory Act of the
24 103rd General Assembly. A distributor that is a prior
25 continuous compliance taxpayer and becomes a successor to a
26 distributor as the result of an acquisition, merger, or

1 consolidation of that distributor shall be deemed to be a
2 prior continuous compliance taxpayer with respect to the
3 acquired, merged, or consolidated entity.

4 "Remote retail sale" means a sale by a remote retail
5 seller of cigars or pipe tobacco to a consumer in this State
6 when:

7 (1) the buyer submits the order for the sale by means
8 of a telephone or other method of voice transmission, by
9 first class mail, or by using the Internet or other online
10 service, or if the seller is otherwise not in the physical
11 presence of the buyer when the request for purchase or
12 order is made; or

13 (2) the cigars or pipe tobacco are delivered to the
14 buyer by common carrier, private delivery service, or
15 other method of remote delivery, or the seller is not in
16 the physical presence of the buyer when the buyer obtains
17 possession of the cigars or pipe tobacco.

18 "Remote retail seller" means a person located outside of
19 this State who makes remote retail sales of cigars or pipe
20 tobacco, so long as that person does not maintain within this
21 State, directly or by a subsidiary, an office, distribution
22 house, sales house, warehouse, or other place of business, or
23 any agent or other representative operating within this State
24 under the authority of the person or its subsidiary,
25 irrespective of whether the place of business or the agent is
26 located here permanently or temporarily or whether the person

1 or subsidiary is licensed to do business in this State.

2 "Retailer" means any person in this State engaged in the
3 business of selling tobacco products to consumers in this
4 State, regardless of quantity or number of sales.

5 "Sale" means any transfer, exchange, or barter in any
6 manner or by any means whatsoever for a consideration and
7 includes all sales made by persons.

8 "Stamp" or "stamps" mean the indicia required to be
9 affixed on a package of little cigars that evidence payment of
10 the tax on packages of little cigars containing 20 or 25 little
11 cigars under Section 10-10 of this Act. These stamps shall be
12 the same stamps used for cigarettes under the Cigarette Tax
13 Act.

14 "Stamping distributor" means a distributor licensed under
15 this Act and also licensed as a distributor under the
16 Cigarette Tax Act or Cigarette Use Tax Act.

17 "Stock keeping unit" or "SKU" means the unique identifier
18 assigned by a manufacturer, distributor, or remote retail
19 seller to various tobacco products in order to track
20 inventory.

21 "Tobacco products" means any product that is made from or
22 derived from tobacco that is intended for human consumption or
23 is likely to be consumed, including but not limited to cigars,
24 including little cigars; cheroots; stogies; periques;
25 granulated, plug cut, crimp cut, ready rubbed, and other
26 smoking tobacco; snuff (including moist snuff) and snuff

1 flour; cavendish; plug and twist tobacco; fine-cut and other
2 chewing tobaccos; shorts; refuse scraps, clippings, cuttings,
3 and sweeping of tobacco; snus; shisha and tobacco for use in
4 waterpipes; and other kinds and forms of tobacco, prepared in
5 such manner as to be suitable for chewing or smoking in a pipe
6 or otherwise, or both for chewing and smoking or for
7 inhalation, absorption, or ingesting by any other means; but
8 does not include cigarettes as defined in Section 1 of the
9 Cigarette Tax Act or tobacco purchased for the manufacture of
10 cigarettes by cigarette distributors and manufacturers defined
11 in the Cigarette Tax Act and persons who make, manufacture, or
12 fabricate cigarettes as a part of a Correctional Industries
13 program for sale to residents incarcerated in penal
14 institutions or resident patients of a State operated mental
15 health facility.

16 Beginning on July 1, 2019, "tobacco products" also
17 includes electronic cigarettes.

18 Beginning July 1, 2025, "tobacco products" also includes
19 any product that is made from or derived from tobacco, or that
20 contains nicotine whether natural or synthetic, that is
21 intended for human consumption or is likely to be consumed,
22 including but not limited to nicotine pouches, lozenges, and
23 gum; and other kinds and forms of nicotine prepared in such
24 manner as to be suitable for chewing or smoking in a pipe or
25 otherwise, or both for chewing and smoking or for inhalation,
26 absorption, or ingesting by any other means.

1 "Tobacco products" does not include any product that has
2 been approved by the United States Food and Drug
3 Administration for sale as a tobacco or smoking cessation
4 product, a nicotine replacement therapy product, or for other
5 medical purposes where that product is marketed and sold
6 solely for such approved use, including but not limited to
7 spray or inhaler prescribed by a physician, chewing gum, skin
8 patches, or lozenges.

9 "Wholesale price" means the established list price for
10 which a manufacturer sells tobacco products to a distributor,
11 before the allowance of any discount, trade allowance, rebate,
12 or other reduction. In the absence of such an established list
13 price, the manufacturer's invoice price at which the
14 manufacturer sells the tobacco product to unaffiliated
15 distributors, before any discounts, trade allowances, rebates,
16 or other reductions, shall be presumed to be the wholesale
17 price.

18 "Wholesaler" means any person, wherever resident or
19 located, engaged in the business of selling tobacco products
20 to others for the purpose of resale. "Wholesaler", when used
21 in this Act, does not include a person licensed as a
22 distributor under Section 10-20 of this Act unless expressly
23 stated in this Act.

24 (Source: P.A. 103-1001, eff. 8-9-24; 104-6, eff. 7-1-25.)

25 (35 ILCS 143/10-10)

1 Sec. 10-10. Tax imposed.

2 (a) Except as otherwise provided in this Section with
3 respect to little cigars, on the first day of the third month
4 after the month in which this Act becomes law, a tax is imposed
5 on any person engaged in business as a distributor of tobacco
6 products, as defined in Section 10-5, at the rate of:

7 (1) ~~(i)~~ 18% of the wholesale price of tobacco products
8 sold or otherwise disposed of to retailers or consumers
9 located in this State prior to July 1, 2012;

10 (2) ~~(ii)~~ 36% of the wholesale price of tobacco
11 products sold or otherwise disposed of to retailers or
12 consumers located in this State beginning on July 1, 2012
13 and through June 30, 2025; and ~~except that, beginning on~~
14 ~~January 1, 2013 and through June 30, 2025, the tax on moist~~
15 ~~snuff shall be imposed at a rate of \$0.30 per ounce, and a~~
16 ~~proportionate tax at the like rate on all fractional parts~~
17 ~~of an ounce, sold or otherwise disposed of to retailers or~~
18 ~~consumers located in this State; and except that,~~
19 ~~beginning July 1, 2019 and through June 30, 2025, the tax~~
20 ~~on electronic cigarettes shall be imposed at the rate of~~
21 ~~15% of the wholesale price of electronic cigarettes sold~~
22 ~~or otherwise disposed of to retailers or consumers located~~
23 ~~in this State; and~~

24 (3) ~~(iii)~~ 45% of the wholesale price of tobacco
25 products, including moist snuff and electronic cigarettes,
26 sold or otherwise disposed of to retailers or consumers

1 located in this State on and after July 1, 2025 and before
2 January 1, 2027; and-

3 (4) beginning on January 1, 2027, 45% of:

4 (A) the actual cost paid by a distributor or
5 remote retail seller for the stock keeping unit sold
6 or otherwise disposed of to a retailer or consumer in
7 the State; or

8 (B) if documentation of the actual cost paid by a
9 distributor or remote retail seller is not available
10 due to matters beyond the distributor or remote retail
11 seller's control, the actual cost list paid by a
12 distributor or remote retail seller for the stock
13 keeping unit sold or otherwise disposed of to
14 retailers or consumers located in this State for which
15 documentation is not available.

16 The tax imposed under this subsection (a) is in addition
17 to all other occupation or privilege taxes imposed by the
18 State of Illinois, by any political subdivision thereof, or by
19 any municipal corporation. However, the tax is not imposed
20 upon any activity in that business in interstate commerce or
21 otherwise, to the extent to which that activity may not, under
22 the Constitution and Statutes of the United States, be made
23 the subject of taxation by this State, and except that,
24 beginning July 1, 2013, the tax on little cigars shall be
25 imposed at the same rate, and the proceeds shall be
26 distributed in the same manner, as the tax imposed on

1 cigarettes under the Cigarette Tax Act. The tax is also not
2 imposed on sales made to the United States or any entity
3 thereof.

4 If the Department determines that the actual cost list for
5 a SKU is not indicative of the actual cost paid for the SKU,
6 then the Department may determine the distributor's or remote
7 retail seller's tax liability for the SKU based on the
8 distributor's or remote retail seller's books and records or
9 from information on invoices obtained from the distributor's
10 or remote retail seller's suppliers.

11 (a-5) Beginning January 1, 2027, the tax imposed under
12 subsection (a) is also imposed upon persons who are engaged in
13 business as remote retail sellers of cigars and pipe tobacco
14 and who make sales to Illinois consumers on which the tax has
15 not been paid by a distributor, if:

16 (1) the cumulative gross receipts of the remote retail
17 seller from sales of tangible personal property to
18 consumers in this State are \$100,000 or more; or

19 (2) the remote retail seller enters into 200 or more
20 separate transactions for the sale of tangible personal
21 property to consumers in this State.

22 A remote retail seller that meets or exceeds the threshold
23 in either paragraph (1) or (2) of this subsection shall be
24 liable for taxes imposed by this Act on all sales made by that
25 remote retail seller of taxable products under this Act to
26 Illinois consumers on which the tax has not been paid by a

1 distributor.

2 The remote retail seller shall determine on a quarterly
3 basis, ending on the last day of March, June, September, and
4 December, whether it meets the criteria of either paragraph
5 (1) or (2) of this subsection for the preceding 12-month
6 period. If the remote retail seller meets the criteria of
7 either paragraph (1) or (2) for a 12-month period, then the
8 remote retail seller is considered to be engaged in business
9 as a remote retail seller in this State and is required to
10 collect and remit the tax imposed under this Act and to file
11 all applicable returns for the next 12-month period. At the
12 end of that 12-month period, the remote retail seller shall
13 determine whether the remote retail seller met the criteria of
14 either paragraph (1) or (2) for the preceding 12-month period.
15 If the remote retail seller met the criteria in either
16 paragraph (1) or (2) for the preceding 12-month period, the
17 remote retail seller is considered to be engaged in business
18 as a remote retail seller in this State and is required to
19 collect and remit the tax imposed under this Act and file
20 returns for the subsequent year. If, at the end of a one-year
21 period, a remote retail seller that was required to collect
22 and remit the tax imposed under this Act determines that the
23 remote retail seller did not meet the criteria in either
24 paragraph (1) or (2) during the preceding 12-month period,
25 then the remote retail seller shall certify to the Department,
26 in the form and manner required by the Department, that the

1 remote retail seller did not meet the criteria in either
2 paragraph (1) or (2) during the preceding 12-month period and
3 shall subsequently determine on a quarterly basis, ending on
4 the last day of March, June, September, and December, whether
5 the remote retail seller meets the criteria of either
6 paragraph (1) or (2) for the preceding 12-month period.

7 (b) Notwithstanding subsection (a) of this Section,
8 stamping distributors of packages of little cigars containing
9 20 or 25 little cigars sold or otherwise disposed of in this
10 State shall remit the tax by purchasing tax stamps from the
11 Department and affixing them to packages of little cigars in
12 the same manner as stamps are purchased and affixed to
13 cigarettes under the Cigarette Tax Act, unless the stamping
14 distributor sells or otherwise disposes of those packages of
15 little cigars to another stamping distributor. Only persons
16 meeting the definition of "stamping distributor" contained in
17 Section 10-5 of this Act may affix stamps to packages of little
18 cigars containing 20 or 25 little cigars. Stamping
19 distributors may not sell or dispose of little cigars at
20 retail to consumers or users at locations where stamping
21 distributors affix stamps to packages of little cigars
22 containing 20 or 25 little cigars.

23 (c) The impact of the tax levied by this Act is imposed
24 upon distributors engaged in the business of selling tobacco
25 products to retailers or consumers in this State. Beginning
26 January 1, 2027, the impact of the tax levied by this Act is

1 also imposed upon remote retail sellers that meet the criteria
2 in subsection (a-5) of this Section. A remote retail seller
3 shall pay the tax on all sales of cigars and pipe tobacco to
4 consumers in this State on which the tax has not been paid by a
5 distributor. Whenever a stamping distributor brings or causes
6 to be brought into this State from without this State, or
7 purchases from without or within this State, any packages of
8 little cigars containing 20 or 25 little cigars upon which
9 there are no tax stamps affixed as required by this Act, for
10 purposes of resale or disposal in this State to a person not a
11 stamping distributor, then such stamping distributor shall pay
12 the tax to the Department and add the amount of the tax to the
13 price of such packages sold by such stamping distributor.
14 Payment of the tax shall be evidenced by a stamp or stamps
15 affixed to each package of little cigars containing 20 or 25
16 little cigars.

17 Stamping distributors paying the tax to the Department on
18 packages of little cigars containing 20 or 25 little cigars
19 sold to other distributors, wholesalers or retailers shall add
20 the amount of the tax to the price of the packages of little
21 cigars containing 20 or 25 little cigars sold by such stamping
22 distributors.

23 (d) Beginning on January 1, 2013, the tax rate imposed per
24 ounce of moist snuff may not exceed 15% of the tax imposed upon
25 a package of 20 cigarettes pursuant to the Cigarette Tax Act.

26 (d-5) Notwithstanding any other provisions of this Section

1 to the contrary, beginning January 1, 2027 and continuing
2 through December 31, 2029, the tax per cigar sold or otherwise
3 disposed of shall not exceed \$0.75 per cigar. This subsection
4 shall not apply to little cigars.

5 (e) All moneys received by the Department under this Act
6 from sales occurring prior to July 1, 2012 shall be paid into
7 the Long-Term Care Provider Fund of the State Treasury. Of the
8 moneys received by the Department from sales occurring on or
9 after July 1, 2012, except for moneys received from the tax
10 imposed on the sale of little cigars, 50% shall be paid into
11 the Long-Term Care Provider Fund and 50% shall be paid into the
12 Healthcare Provider Relief Fund. Beginning July 1, 2013, all
13 moneys received by the Department under this Act from the tax
14 imposed on little cigars shall be distributed as provided in
15 Section 2 of the Cigarette Tax Act. Of the moneys received by
16 the Department under this Act from sales occurring on or after
17 July 1, 2025, except for moneys received from the tax imposed
18 on the sale of little cigars, the first \$5,000,000 collected
19 in each fiscal year shall be paid into the Tobacco Settlement
20 Recovery Fund for tobacco health initiatives at the Department
21 of Public Health, and the remainder of the moneys collected in
22 each fiscal year shall be paid as follows: 50% shall be paid
23 into the Long-Term Care Provider Fund; and 50% shall be paid
24 into the Healthcare Provider Relief Fund.

25 (Source: P.A. 104-6, eff. 7-1-25.)

1 (35 ILCS 143/10-24 new)

2 Sec. 10-24. Remote retail seller's license. Beginning on
3 January 1, 2027, it shall be unlawful for any person who meets
4 the criteria established in subsection (a-5) of Section 10-10
5 to engage in business as a remote retail seller within the
6 meaning of this Act without first having obtained a license to
7 do so from the Department. Application for that license shall
8 be made to the Department, by electronic means, in a form
9 prescribed by the Department. Each applicant for a license
10 shall furnish to the Department, in an electronic format
11 established by the Department, the following information:

12 (1) the name and address of the applicant;

13 (2) the address of the location at which the applicant
14 proposes to engage in business as a remote retail seller
15 outside this State; and

16 (3) such other additional information as the
17 Department may lawfully require by rule.

18 Beginning on January 1, 2027, in addition to obtaining a
19 license to engage in business as a remote retail seller in this
20 State, no remote retail seller who meets the criteria
21 established in subsection (a-5) of Section 10-10 may engage in
22 business as a remote retail seller within the meaning of this
23 Act without registering under the Retailers' Occupation Tax
24 Act pursuant to Section 2a of that Act.

25 A separate annual license shall be obtained for each place
26 of business at which a person who is required to procure a

1 remote retail seller's license under this Section proposes to
2 engage in business as a remote retail seller in Illinois under
3 this Act. All licenses issued by the Department under this
4 Section shall be valid for a period not to exceed one year
5 after issuance unless sooner revoked, canceled, or suspended
6 as provided in this Act. All licenses must be renewed on an
7 annual basis. An application submitted by a remote retail
8 seller shall include an acknowledgement consenting to the
9 jurisdiction of the Department and the courts of this State
10 concerning the enforcement of this Act and any related laws,
11 rules, and regulations, including authorizing the Department
12 of Revenue to conduct inspections and audits for the purpose
13 of ensuring compliance with this Act and to issue penalties
14 for violations of this Act.

15 Each remote retail seller must perform age verification
16 through an independent, third-party age verification service
17 that compares information available from a commercially
18 available database, or aggregate of databases, that are
19 regularly used by government agencies and businesses for the
20 purpose of age and identity verification to the personal
21 information entered by the individual during the ordering
22 process that establishes that the individual is of age.

23 If the provisions of subsection (a-5) of Section 10-10 are
24 met, and the tax imposed under this Act is being remitted using
25 the actual cost list method to calculate the tax, each remote
26 retail seller must provide the remote retail sellers's

1 certified actual cost list to the Department for each SKU to be
2 offered for remote retail sale in the subsequent calendar
3 year. The actual cost list shall be updated by the remote
4 retail seller quarterly as new SKUs are added to the remote
5 retail seller's inventory. New SKUs will be added using the
6 actual cost first paid for the SKU.

7 The following are ineligible to receive a remote retail
8 seller's license under this Act:

9 (1) a person who has been convicted of a felony under
10 any federal or State law for smuggling cigarettes or
11 tobacco products or tobacco tax evasion, if the
12 Department, after investigation and a hearing if requested
13 by the applicant, determines that such person has not been
14 sufficiently rehabilitated to warrant the public trust;

15 (2) a corporation, if any officer, manager or director
16 thereof, or any stockholder or stockholders owning in the
17 aggregate more than 5% of the stock of such corporation,
18 would not be eligible to receive a license under this Act
19 for any reason; and

20 (3) any person who is in default to the State of
21 Illinois for moneys due under this Act or any other tax Act
22 administered by the Department.

23 The Department, upon receipt of an application, in proper
24 form, from a person who is eligible to receive a remote retail
25 seller's license under this Act, shall issue to such applicant
26 a license in form as prescribed by the Department, which

1 license shall permit the applicant to which it is issued to
2 engage in business as a remote retail seller under this Act at
3 the place shown in the remote retail seller's application. All
4 licenses issued by the Department under this Section shall be
5 valid for a period not to exceed one year after issuance unless
6 sooner revoked, canceled or suspended as provided in this Act.
7 No license issued under this Section is transferable or
8 assignable. A person who obtains a license as a retailer who
9 ceases to do business as specified in the license, or who never
10 commenced business, or whose license is suspended or revoked,
11 shall immediately surrender the license to the Department.

12 The Department may, in its discretion, upon application,
13 authorize the payment of the tax imposed under Section 10-10
14 by any remote retail seller not otherwise subject to the tax
15 imposed under this Act who, to the satisfaction of the
16 Department, furnishes adequate security to ensure payment of
17 the tax. The remote retail seller shall be issued, without
18 charge, a license to remit the tax. When so authorized, it
19 shall be the duty of the remote retail seller to remit the tax
20 imposed upon the actual cost or actual cost list price of the
21 cigars or pipe tobacco sold or otherwise disposed of to
22 consumers located in this State, in the same manner and
23 subject to the same requirements as any other remote retail
24 seller required to be licensed under this Act. It shall be the
25 duty of the remote retail seller to remit the tax imposed upon
26 the actual cost or actual cost list price of cigar or pipe

1 tobacco, sold or otherwise disposed of to consumers located in
2 this State, in the same manner and subject to the same
3 requirements as any other remote retail seller required to be
4 licensed under this Act.

5 Any person aggrieved by any decision of the Department
6 under this Section may, within 30 days after notice of the
7 decision, protest and request a hearing. Upon receiving a
8 request for a hearing, the Department shall give notice to the
9 person requesting the hearing of the time and place fixed for
10 the hearing and shall hold a hearing in conformity with the
11 provisions of this Act and then issue its final administrative
12 decision in the matter to that person. In the absence of a
13 protest and request for a hearing within 30 days, the
14 Department's decision shall become final without any further
15 determination being made or notice given.

16 (35 ILCS 143/10-25)

17 Sec. 10-25. License actions.

18 (a) The Department may, after notice and a hearing,
19 revoke, cancel, or suspend the license of any distributor, ~~or~~
20 retailer, or remote retail seller who violates any of the
21 provisions of this Act, fails to keep books and records as
22 required under this Act, fails to make books and records
23 available for inspection upon demand by a duly authorized
24 employee of the Department, or violates a rule or regulation
25 of the Department for the administration and enforcement of

1 this Act. The notice shall specify the alleged violation or
2 violations upon which the revocation, cancellation, or
3 suspension proceeding is based.

4 (a-5) The Department may, after notice and a hearing,
5 revoke, cancel, or suspend the license of a distributor or
6 remote retail seller that fails to properly register and remit
7 tax under the Retailers' Occupation Tax Act for all tobacco
8 products that are sold to consumers in this State.

9 (a-10) The Department may, after notice and a hearing,
10 revoke, cancel, or suspend the license of a distributor or
11 remote retail seller who is found in violation of any law,
12 rule, or regulation of the state where the business is located
13 as listed on the license issued by the Department. The notice
14 shall specify the alleged violation or violations upon which
15 the revocation, cancellation, or suspension proceeding is
16 based.

17 (b) The Department may revoke, cancel, or suspend the
18 license of any distributor for a violation of the Tobacco
19 Products Manufacturers' Escrow Enforcement Act of 2003 as
20 provided in Section 30 of that Act.

21 (c) If the retailer has a training program that
22 facilitates compliance with minimum-age tobacco laws, the
23 Department shall suspend for 3 days the license of that
24 retailer for a fourth or subsequent violation of the
25 Prevention of Tobacco Use by Persons under 21 Years of Age and
26 Sale and Distribution of Tobacco Products Act, as provided in

1 subsection (a) of Section 2 of that Act. For the purposes of
2 this Section, any violation of subsection (a) of Section 2 of
3 the Prevention of Tobacco Use by Persons under 21 Years of Age
4 and Sale and Distribution of Tobacco Products Act occurring at
5 the retailer's licensed location, during a 24-month period,
6 shall be counted as a violation against the retailer.

7 If the retailer does not have a training program that
8 facilitates compliance with minimum-age tobacco laws, the
9 Department shall suspend for 3 days the license of that
10 retailer for a second violation of the Prevention of Tobacco
11 Use by Persons under 21 Years of Age and Sale and Distribution
12 of Tobacco Products Act, as provided in subsection (a-5) of
13 Section 2 of that Act.

14 If the retailer does not have a training program that
15 facilitates compliance with minimum-age tobacco laws, the
16 Department shall suspend for 7 days the license of that
17 retailer for a third violation of the Prevention of Tobacco
18 Use by Persons under 21 Years of Age and Sale and Distribution
19 of Tobacco Products Act, as provided in subsection (a-5) of
20 Section 2 of that Act.

21 If the retailer does not have a training program that
22 facilitates compliance with minimum-age tobacco laws, the
23 Department shall suspend for 30 days the license of a retailer
24 for a fourth or subsequent violation of the Prevention of
25 Tobacco Use by Persons under 21 Years of Age and Sale and
26 Distribution of Tobacco Products Act, as provided in

1 subsection (a-5) of Section 2 of that Act.

2 A training program that facilitates compliance with
3 minimum-age tobacco laws must include at least the following
4 elements: (i) it must explain that only individuals displaying
5 valid identification demonstrating that they are 21 years of
6 age or older shall be eligible to purchase cigarettes or
7 tobacco products and (ii) it must explain where a clerk can
8 check identification for a date of birth. The training may be
9 conducted electronically. Each retailer that has a training
10 program shall require each employee who completes the training
11 program to sign a form attesting that the employee has
12 received and completed tobacco training. The form shall be
13 kept in the employee's file and may be used to provide proof of
14 training.

15 (d) The Department may, by application to any circuit
16 court, obtain an injunction restraining any person who engages
17 in business as a distributor or remote retail seller of
18 tobacco products without a license (either because his or her
19 license has been revoked, canceled, or suspended or because of
20 a failure to obtain a license in the first instance) from
21 engaging in that business until that person, as if that person
22 were a new applicant for a license, complies with all of the
23 conditions, restrictions, and requirements of Section 10-20 or
24 10-24 of this Act and qualifies for and obtains a license.
25 Refusal or neglect to obey the order of the court may result in
26 punishment for contempt.

1 (Source: P.A. 104-6, eff. 6-16-25.)

2 (35 ILCS 143/10-30)

3 Sec. 10-30. Returns.

4 (a) Every distributor shall, on or before the 15th day of
5 each month, file a return with the Department covering the
6 preceding calendar month. Through June 30, 2025, the return
7 shall disclose the wholesale price, or beginning on January 1,
8 2027, the actual cost or actual cost list price, for all
9 tobacco products other than electronic cigarettes, little
10 cigars, or moist snuff and the quantity in ounces of moist
11 snuff sold or otherwise disposed of and other information that
12 the Department may reasonably require. Beginning July 1, 2025,
13 the return shall disclose the wholesale price for all tobacco
14 products, including moist snuff, sold or otherwise disposed of
15 and other information that the Department may reasonably
16 require. Information that the Department may reasonably
17 require includes information related to the uniform regulation
18 and taxation of tobacco products.

19 (a-5) Beginning February 1, 2027, every remote retail
20 seller shall, on or before the 15th day of each month, file a
21 return with the Department covering the preceding calendar
22 month. The remote retail seller's return must report all
23 cigars or pipe tobacco brought in or caused to be brought in
24 from outside the State or shipped or transported to consumers
25 within the State during the preceding calendar month. The

1 return must include further information as the Department may
2 prescribe and must show the total actual cost or actual cost
3 list price paid by a remote retail seller for a stock keeping
4 unit for the previous calendar month. The return must show the
5 amount of tax due for all remote retail sales made from outside
6 the State, to a consumer within the State during the preceding
7 calendar month. It is the intent and purpose of this
8 amendatory Act of the 104th General Assembly that the remote
9 retail seller remit the tax at the time the return is filed. It
10 is further the intent and purpose of this amendatory Act of the
11 104th General Assembly to impose the tax under this Act only
12 once on all tobacco products, including cigars and pipe
13 tobacco, sold in the State.

14 (b) In addition to the information required under
15 subsection (a), on or before the 15th day of each month,
16 covering the preceding calendar month, each stamping
17 distributor shall report the quantity of little cigars sold or
18 otherwise disposed of, including the number of packages of
19 little cigars sold or disposed of during the month containing
20 20 or 25 little cigars.

21 (c) At the time when any return of any distributor is due
22 to be filed with the Department, the distributor shall also
23 remit to the Department the tax liability that the distributor
24 has incurred for transactions occurring in the preceding
25 calendar month.

26 (d) All returns and supporting schedules required to be

1 filed under this Section and all payments required to be made
2 under this Section shall be by electronic means in the form
3 prescribed by the Department.

4 (e) If any payment provided for in this Section exceeds
5 the distributor's liabilities under this Act, as shown on an
6 original return, the distributor may credit such excess
7 payment against liability subsequently to be remitted to the
8 Department under this Act, in accordance with reasonable rules
9 adopted by the Department.

10 (Source: P.A. 103-592, eff. 1-1-25; 104-6, Article 10, Section
11 10-10, eff. 7-1-25; 104-6, Article 40, Section 40-30, eff.
12 1-1-26; revised 11-19-25.)

13 (35 ILCS 143/10-35)

14 Sec. 10-35. Record keeping.

15 (a) Every distributor, as defined in Section 10-5, shall
16 keep complete and accurate records of tobacco products held,
17 purchased, manufactured, brought in or caused to be brought in
18 from without the State, and tobacco products sold, or
19 otherwise disposed of, and shall preserve and keep all
20 invoices, bills of lading, sales records, and copies of bills
21 of sale, the wholesale price, and beginning January 1, 2027
22 the actual cost or actual cost list price for tobacco products
23 sold or otherwise disposed of, an inventory of tobacco
24 products prepared as of December 31 of each year or as of the
25 last day of the distributor's fiscal year if the distributor

1 ~~he or she~~ files federal income tax returns on the basis of a
2 fiscal year, and other pertinent papers and documents relating
3 to the manufacture, purchase, sale, or disposition of tobacco
4 products. Every sales invoice issued by a licensed distributor
5 to a retailer in this State shall contain the distributor's
6 Tobacco Products License number unless the distributor has
7 been granted a waiver by the Department in response to a
8 written request in cases where (i) the distributor sells
9 little cigars or other tobacco products only to licensed
10 retailers that are wholly-owned by the distributor or owned by
11 a wholly-owned subsidiary of the distributor; (ii) the
12 licensed retailer obtains little cigars or other tobacco
13 products only from the distributor requesting the waiver; and
14 (iii) the distributor affixes the tax stamps to the original
15 packages of little cigars or has or will pay the tax on the
16 other tobacco products sold to the licensed retailer. The
17 distributor shall file a written request with the Department,
18 and, if the Department determines that the distributor meets
19 the conditions for a waiver, the Department shall grant the
20 waiver.

21 (b) Every retailer, as defined in Section 10-5, whether or
22 not the retailer has obtained a retailer's license pursuant to
23 Section 4g, shall keep complete and accurate records of
24 tobacco products held, purchased, sold, or otherwise disposed
25 of, and shall preserve and keep all invoices, bills of lading,
26 sales records, and copies of bills of sale, returns and other

1 pertinent papers and documents relating to the purchase, sale,
2 or disposition of tobacco products. Such records need not be
3 maintained on the licensed premises, but must be maintained in
4 the State of Illinois; however, if access is available
5 electronically, the records may be maintained out of state.
6 However, all original invoices or copies thereof covering
7 purchases of tobacco products must be retained on the licensed
8 premises for a period of 90 days after such purchase, unless
9 the Department has granted a waiver in response to a written
10 request in cases where records are kept at a central business
11 location within the State of Illinois or in cases where
12 records that are available electronically are maintained out
13 of state. The Department shall adopt rules regarding the
14 eligibility for a waiver, revocation of a waiver, and
15 requirements and standards for maintenance and accessibility
16 of records located at a central location out-of-State pursuant
17 to a waiver provided under this Section.

18 (b-5) Every remote retail seller, as defined in Section
19 10-5 shall keep complete and accurate records of tobacco
20 products held, purchased, sold, or otherwise disposed of and
21 shall preserve and keep all invoices, bills of lading, sales
22 records, and copies of bills of sale, returns and other
23 pertinent papers and documents relating to the purchase, sale,
24 or disposition of tobacco products. Such records must be on
25 the remote retail seller's premises but need not be maintained
26 in the State of Illinois; however, remote retail sellers shall

1 also provide access electronically. However, all original
2 invoices or copies thereof covering purchases of tobacco
3 products must be retained on the remote retail seller's
4 premises until the expiration of the period with respect to
5 which the Department is authorized to issue a notice of tax
6 liability.

7 (c) Books, records, papers, and documents that are
8 required by this Act to be kept shall, at all times during the
9 usual business hours of the day, be subject to inspection by
10 the Department or its duly authorized agents and employees.
11 The books, records, papers, and documents for any period with
12 respect to which the Department is authorized to issue a
13 notice of tax liability shall be preserved until the
14 expiration of that period.

15 (Source: P.A. 99-192, eff. 1-1-16; 100-940, eff. 8-17-18.)

16 (35 ILCS 143/10-37)

17 Sec. 10-37. Proof of payment of tax imposed by this Act.
18 Every licensed distributor of tobacco products in this State
19 is required to show proof of the tax having been paid as
20 required by this Act by displaying its Tobacco Products
21 License number on every sales invoice issued to a retailer in
22 this State. Every licensed remote retail seller of tobacco
23 products in this State is required to show proof of the tax
24 having been paid as required by this Act by displaying its
25 Tobacco Products License number on every sales invoice issued

1 to a consumer in this State. No retailer shall possess tobacco
2 products without either a proper invoice indicating that the
3 tobacco products tax was paid by a distributor for the tobacco
4 products in the retailer's possession or other proof that the
5 tax was paid by the retailer if it has purchased tobacco
6 products on which tax has not been paid as required by this
7 Act. Failure to comply with the provisions of this paragraph
8 may be grounds for revocation of a distributor's, remote
9 retail seller's, or retailer's license in accordance with
10 Section 10-25 of this Act or Section 6 of the Cigarette Tax
11 Act. In addition, the Department may impose a civil penalty
12 not to exceed \$1,000 for the first violation and \$3,000 for
13 each subsequent violation, which shall be deposited into the
14 Tax Compliance and Administration Fund.

15 (Source: P.A. 100-940, eff. 8-17-18.)

16 (35 ILCS 143/10-38)

17 Sec. 10-38. Presumption for unlicensed distributors,
18 remote retail sellers, or persons. Whenever any person obtains
19 tobacco products from an unlicensed in-state or out-of-state
20 distributor, remote retail seller, or person, a prima facie
21 presumption shall arise that the tax imposed by this Act on
22 such tobacco products has not been paid in violation of this
23 Act. Invoices or other documents kept in the normal course of
24 business in the possession of a person reflecting purchases of
25 tobacco products from an unlicensed in-state or out-of-state

1 distributor, remote retail seller, or person or invoices or
2 other documents kept in the normal course of business obtained
3 by the Department from in-state or out-of-state distributors, remote retail sellers,
4 remote retail sellers, or persons, are sufficient to raise the
5 presumption that the tax imposed by this Act has not been paid.
6 If a presumption is raised, the Department may assess tax,
7 penalty, and interest on the tobacco products. In addition,
8 any person who violates this Section is liable to pay to the
9 Department, for deposit in the Tax Compliance and
10 Administration Fund, a penalty of \$1,000 for the first
11 violation and \$3,000 for any subsequent violation. The
12 Department may adopt rules to administer the penalties under
13 this Section.

14 (Source: P.A. 100-940, eff. 8-17-18.)

15 (35 ILCS 143/10-45)

16 Sec. 10-45. Incorporation by reference. All of the
17 provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h,
18 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11, 11a, and 12 of the
19 Retailers' Occupation Tax Act, and all applicable provisions
20 of the Uniform Penalty and Interest Act that are not
21 inconsistent with this Act, apply to distributors and remote
22 retail sellers of tobacco products to the same extent as if
23 those provisions were included in this Act. References in the
24 incorporated Sections of the Retailers' Occupation Tax Act to
25 retailers, to sellers, or to persons engaged in the business

1 of selling tangible personal property mean distributors or
2 remote retail sellers when used in this Act. References in the
3 incorporated Sections to sales of tangible personal property
4 mean sales of tobacco products when used in this Act.

5 All of the provisions of Sections 7, 8, 8a, 16, 18a, 18b,
6 18c, 22, 23, 24, 26, 27, and 28a of the Cigarette Tax Act which
7 are not inconsistent with this Act shall apply, as far as
8 practicable, to the subject matter of this Act to the same
9 extent as if those provisions were included in this Act.
10 References in the incorporated Sections to sales of cigarettes
11 mean sales of little cigars in packages of 20 or 25 little
12 cigars.

13 (Source: P.A. 98-273, eff. 8-9-13.)

14 (35 ILCS 143/10-50)

15 Sec. 10-50. Violations and penalties. When the amount due
16 is under \$300, any distributor or remote retail seller who
17 fails to file a return, willfully fails or refuses to make any
18 payment to the Department of the tax imposed by this Act, or
19 files a fraudulent return, or any officer or agent of a
20 corporation engaged in the business of distributing or
21 engaging in remote retail sales of tobacco products to
22 retailers or ~~and~~ consumers located in this State who signs a
23 fraudulent return filed on behalf of the corporation, or any
24 accountant or other agent who knowingly enters false
25 information on the return of any taxpayer under this Act is

1 guilty of a Class 4 felony.

2 Any person who violates any provision of Section 10-20,
3 10-21, ~~or~~ 10-22, or 10-24 of this Act, fails to keep books and
4 records as required under this Act, or willfully violates a
5 rule or regulation of the Department for the administration
6 and enforcement of this Act is guilty of a Class 4 felony. A
7 person commits a separate offense on each day that he or she
8 engages in business in violation of Section 10-20, 10-21, ~~or~~
9 10-22, or 10-24 of this Act. If a person fails to produce the
10 books and records for inspection by the Department upon
11 request, a prima facie presumption shall arise that the person
12 has failed to keep books and records as required under this
13 Act. A person who is unable to rebut this presumption is in
14 violation of this Act and is subject to the penalties provided
15 in this Section.

16 When the amount due is under \$300, any person who accepts
17 money that is due to the Department under this Act from a
18 taxpayer for the purpose of acting as the taxpayer's agent to
19 make the payment to the Department, but who fails to remit the
20 payment to the Department when due, is guilty of a Class 4
21 felony.

22 Any person who violates any provision of Sections 10-20,
23 10-21 and 10-22 of this Act, fails to keep books and records as
24 required under this Act, or willfully violates a rule or
25 regulation of the Department for the administration and
26 enforcement of this Act is guilty of a business offense and may

1 be fined up to \$5,000. If a person fails to produce books and
2 records for inspection by the Department upon request, a prima
3 facie presumption shall arise that the person has failed to
4 keep books and records as required under this Act. A person who
5 is unable to rebut this presumption is in violation of this Act
6 and is subject to the penalties provided in this Section. A
7 person commits a separate offense on each day that he or she
8 engages in business in violation of Sections 10-20, 10-21 and
9 10-22 of this Act.

10 When the amount due is \$300 or more, any distributor or
11 remote retail seller who files, or causes to be filed, a
12 fraudulent return, or any officer or agent of a corporation
13 engaged in the business of distributing or engaging in remote
14 retail sales of tobacco products to retailers or ~~and~~ consumers
15 located in this State who files or causes to be filed or signs
16 or causes to be signed a fraudulent return filed on behalf of
17 the corporation, or any accountant or other agent who
18 knowingly enters false information on the return of any
19 taxpayer under this Act is guilty of a Class 3 felony.

20 When the amount due is \$300 or more, any person engaged in
21 the business of distributing or engaging in remote retail
22 sales of tobacco products to retailers or ~~and~~ consumers
23 located in this State who fails to file a return, willfully
24 fails or refuses to make any payment to the Department of the
25 tax imposed by this Act, or accepts money that is due to the
26 Department under this Act from a taxpayer for the purpose of

1 acting as the taxpayer's agent to make payment to the
2 Department but fails to remit such payment to the Department
3 when due is guilty of a Class 3 felony.

4 When the amount due is under \$300, any retailer who fails
5 to file a return, willfully fails or refuses to make any
6 payment to the Department of the tax imposed by this Act, or
7 files a fraudulent return, or any officer or agent of a
8 corporation engaged in the retail business of selling tobacco
9 products to purchasers of tobacco products for use and
10 consumption located in this State who signs a fraudulent
11 return filed on behalf of the corporation, or any accountant
12 or other agent who knowingly enters false information on the
13 return of any taxpayer under this Act is guilty of a Class A
14 misdemeanor for a first offense and a Class 4 felony for each
15 subsequent offense.

16 When the amount due is \$300 or more, any retailer who fails
17 to file a return, willfully fails or refuses to make any
18 payment to the Department of the tax imposed by this Act, or
19 files a fraudulent return, or any officer or agent of a
20 corporation engaged in the retail business of selling tobacco
21 products to purchasers of tobacco products for use and
22 consumption located in this State who signs a fraudulent
23 return filed on behalf of the corporation, or any accountant
24 or other agent who knowingly enters false information on the
25 return of any taxpayer under this Act is guilty of a Class 4
26 felony.

1 Any person whose principal place of business is in this
2 State and who is charged with a violation under this Section
3 shall be tried in the county where his or her principal place
4 of business is located unless he or she asserts a right to be
5 tried in another venue. If the taxpayer does not have his or
6 her principal place of business in this State, however, the
7 hearing must be held in Sangamon County unless the taxpayer
8 asserts a right to be tried in another venue.

9 Any taxpayer or agent of a taxpayer who with the intent to
10 defraud purports to make a payment due to the Department by
11 issuing or delivering a check or other order upon a real or
12 fictitious depository for the payment of money, knowing that
13 it will not be paid by the depository, is guilty of a deceptive
14 practice in violation of Section 17-1 of the Criminal Code of
15 2012.

16 A prosecution for a violation described in this Section
17 may be commenced within 3 years after the commission of the act
18 constituting the violation.

19 (Source: P.A. 100-201, eff. 8-18-17; 100-940, eff. 8-17-18.)

20 Section 99. Effective date. This Act takes effect January
21 1, 2027.