**Section 440.180 Sales to Governmental Bodies**

In general, a distributor making sales or other disposition of cigarettes to governmental bodies (whether such governmental body is the United States Government, a foreign government, a state government or a local government), their departments, agencies and instrumentalities, incurs tax liability with respect to such sales or other disposition of cigarettes and must affix tax stamps to original packages of cigarettes so sold or otherwise disposed of (or sell cigarettes which bear evidence underneath the sealed transparent wrappers of the original packages thereof that the tax has been paid with respect to such cigarettes), if such cigarettes are delivered in Illinois (including any Federal area located within the external boundaries of the State of Illinois) to the purchaser. However, direct sales to U.S. Veterans' Hospitals and sales to U.S. Military personnel through officially recognized agencies physically located at military bases may be made without affixation of Illinois cigarette tax stamps and without evidence of tax payment being imprinted underneath the sealed transparent wrapper of the original package of such cigarettes.