**Section 450.140 Criminal Investigations**

a) *All information received by the Department from returns or reports filed under this Act* [Cigarette Use Tax Act]*, or from any investigation conducted under this Act, shall be confidential, except for official purposes, and any person who divulges any such information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, shall be guilty of a Class A misdemeanor.* 35 ILCS 135/20*.*

b) When the Department is engaged in a joint investigation with a law enforcement authority, including, but not limited to, State agency law enforcement, federal agency law enforcement, county sheriffs or municipal police, to enforce the Cigarette Use Tax Act or another tax act administered by the Department, it is an official purpose within the meaning of Section 20 of the Cigarette Use Tax Act for the Department to furnish information it receives in administering the Cigarette Use Tax Act with the law enforcement authority. The information shall be provided subject to all confidentiality provisions of Section 20 of the Cigarette Use Tax Act. A person receiving information pursuant to an official purpose who divulges any such information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, shall be guilty of a Class A misdemeanor.

(Source: Added at 46 Ill. Reg. 6768, effective April 12, 2022)