



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB5209

Introduced 1/31/2022, by Rep. Marcus C. Evans, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 130/18d

Amends the Cigarette Tax Act. In provisions concerning the sale of individual or loose cigarettes, provides that penalties are imposed on the owner of a business that employs a person who, in the course of his or her employment with that business, violates those provisions (currently, the penalties are imposed on the person who violates the provisions).

LRB102 25050 HLH 34309 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 Cigarette Tax Act is amended by changing  
5 Section 18d as follows:

6 (35 ILCS 130/18d)

7 Sec. 18d. Cigarette package sizes; sale of individual or  
8 loose cigarettes prohibited. Cigarettes may only be sold in  
9 packages of 20 or 25 cigarettes. The sale of individual or  
10 loose cigarettes is prohibited. Any owner of a business that  
11 employs a person who, in the course of his or her employment  
12 with that business, violates this Section of the Act is liable  
13 to pay to the Department, for deposit in the Tax Compliance and  
14 Administration Fund, a penalty of \$1,000 for the first  
15 violation and \$3,000 for any subsequent violation. Any person  
16 who violates this Section shall be guilty of a Class 4 felony.  
17 The Department may adopt rules to administer the penalties  
18 under this Section.

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