

SB1950



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1950

Introduced 2/9/2023, by Sen. Robert F. Martwick

SYNOPSIS AS INTRODUCED:

35 ILCS 130/18d
35 ILCS 135/25c

Amends the Cigarette Tax Act and the Cigarette Use Tax Act. Provides that a licensed retailer or an agent or employee of a licensed retailer is guilty of a Class 4 felony for knowingly violating provisions concerning the sale of loose cigarettes (currently, any person who violates those provisions is guilty of a Class 4 felony).

LRB103 00127 HLH 45131 b

A BILL FOR

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 person who violates this
11 Section of the Act is liable to pay to the Department, for
12 deposit in the Tax Compliance and Administration Fund, a
13 penalty of \$1,000 for the first violation and \$3,000 for any
14 subsequent violation. Any person who violates this Section
15 before the effective date of this amendatory Act of the 103rd
16 General Assembly shall be guilty of a Class 4 felony. A
17 retailer licensed under this Act who knowingly violates this
18 Section on or after the effective date of this amendatory Act
19 of the 103rd General Assembly, or a licensed retailer's agent
20 or employee who knowingly violates this Section on or after
21 the effective date of this amendatory Act of the 103rd General
22 Assembly, commits a Class 4 felony. The Department may adopt
23 rules to administer the penalties under this Section.

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

2 Section 10. The Cigarette Use Tax Act is amended by
3 changing Section 25c as follows:

4 (35 ILCS 135/25c)

5 Sec. 25c. Cigarette package sizes; sale of individual or
6 loose cigarettes prohibited. Cigarettes may only be sold in
7 packages of 20 or 25 cigarettes. The sale of individual or
8 loose cigarettes is prohibited. Any person who violates this
9 Section is liable to pay to the Department, for deposit in the
10 Tax Compliance and Administration Fund, a penalty of \$1,000
11 for the first violation and \$3,000 for any subsequent
12 violation. Any person who violates this Section before the
13 effective date of this amendatory Act of the 103rd General
14 Assembly shall be guilty of a Class 4 felony. A retailer
15 licensed under this Act who knowingly violates this Section on
16 or after the effective date of this amendatory Act of the 103rd
17 General Assembly, or a licensed retailer's agent or employee
18 who knowingly violates this Section on or after the effective
19 date of this amendatory Act of the 103rd General Assembly,
20 commits a Class 4 felony. This Section shall not apply if the
21 violation in a particular case also constitutes a violation of
22 the Cigarette Tax Act.

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