

**CITY OF CHICAGO
DEPARTMENT OF REVENUE
CIGARETTE TAX RULING**

Pursuant to Sections 2-80-040, 3-4-030, 3-4-150 and 3-42-030 of the Chicago Municipal Code, I, Bea Reyna-Hickey, as Director of the City of Chicago Department of Revenue, do hereby adopt and promulgate Cigarette Tax Ruling #2 as set forth below, effective November 1, 2004.

Bea Reyna-Hickey
Director
Department of Revenue

Dated: October ____, 2004

Cigarette Tax Ruling #2
Subject: Tax Stamps
Effective date: November 1, 2004

In order to implement security features designed to reduce stamp fraud and in response to the April 1, 2004 Cook County tax increase, the City of Chicago, Department of Revenue, pursuant to Section 3-42-040 (A) of the Chicago Municipal Code, changed the version of its combined tax stamp offered for sale, effective June 1, 2004.

Cigarette packages displaying the discontinued stamp may continue to be displayed for sale until May 31, 2005. Thereafter, it shall be unlawful to display for sale any cigarette products with the discontinued stamp. Any improperly stamped cigarettes displayed for sale after May 31, 2005 shall be subject to seizure, as per Municipal Code Section 3-42-110.

Any old stamps affixed to cigarette packages in your possession after May 31, 2005, may be submitted to the Chicago Department of Revenue, Tax Refund Unit, 333 S. State Street, Chicago, Il 60604-3977, for redemption of taxes previously paid during the month of June 2005. Only those stamps properly affixed to packages of cigarettes will be accepted.

The City's stamp vendor will authenticate stamps submitted for refund. This process may take up to three months to complete.

Taxpayers are advised to direct questions or concerns about the subject of this ruling to the Customer Service unit at (312) 747-4747.