**Section 440.250 Criminal Investigations**

a) *All information received by the Department from returns or reports filed under this Act* [Cigarette 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 130/10b*.*

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 Tax Act or another tax act administered by the Department, it is an official purpose within the meaning of Section 10b of the Cigarette Tax Act for the Department to furnish information it receives in administering the Cigarette Tax Act with the law enforcement authority. The information shall be provided subject to all confidentiality provisions of Section 10b of the *Cigarette 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. 6763, effective April 12, 2022)