

1 retailers or consumers in this State.

2 (2) Any manufacturer or wholesaler located outside
3 of Illinois engaged in the business of selling tobacco
4 products who sells, exchanges, distributes, ships, or
5 transports tobacco products to retailers or consumers in
6 this State, so long as that manufacturer or wholesaler
7 has or maintains within this State, directly or by
8 subsidiary, an office, sales house, or other place of
9 business, or any agent or other representative operating
10 within this State under the authority of the person or
11 subsidiary, irrespective of whether the place of business
12 or agent or other representative is located here
13 permanently or temporarily.

14 (3) Any retailer who receives tobacco products on
15 which the tax has not been or will not be paid by another
16 distributor.

17 "Distributor" does not include any person, wherever
18 resident or located, who makes, manufactures, or fabricates
19 tobacco products as part of a Correctional Industries program
20 for sale to residents incarcerated in penal institutions or
21 resident patients of a State operated mental health facility.

22 "Manufacturer" means any person, wherever resident or
23 located, who manufactures and sells tobacco products, except
24 a person who makes, manufactures, or fabricates tobacco
25 products as a part of a Correctional Industries program for
26 sale to persons incarcerated in penal institutions or
27 resident patients of a State operated mental health facility.

28 "Person" means any natural individual, firm, partnership,
29 association, joint stock company, joint venture, limited
30 liability company, or public or private corporation, however
31 formed, or a receiver, executor, administrator, trustee,
32 conservator, or other representative appointed by order of
33 any court.

34 "Place of business" means and includes any place where

1 tobacco products are sold or where tobacco products are
2 manufactured, stored, or kept for the purpose of sale or
3 consumption, including any vessel, vehicle, airplane, train,
4 or vending machine.

5 "Retailer" means any person in this State engaged in the
6 business of selling tobacco products to consumers in this
7 State, regardless of the quantity or number of sales.

8 "Sale" means any transfer, exchange, or barter in any
9 manner or by any means whatsoever for a consideration and
10 includes all sales made by persons.

11 "Tobacco products" means any cigars; cheroots; stogies;
12 periques; granulated, plug cut, crimp cut, ready rubbed, and
13 other smoking tobacco; snuff or snuff flour; cavendish; plug
14 and twist tobacco; fine-cut and other chewing tobaccos;
15 shorts; refuse scraps, clippings, cuttings, and sweeping of
16 tobacco; and other kinds and forms of tobacco, prepared in a
17 such manner as to be suitable for chewing or smoking in a
18 pipe or otherwise, or both for chewing and smoking; but does
19 not include cigarettes or tobacco purchased for the
20 manufacture of cigarettes by cigarette distributors and
21 manufacturers defined in the Cigarette Tax Act and persons
22 who make, manufacture, or fabricate cigarettes as a part of a
23 Correctional Industries program for sale to residents
24 incarcerated in penal institutions or resident patients of a
25 State operated mental health facility.

26 "Wholesale price" means the established list price for
27 which a manufacturer sells tobacco products to a distributor,
28 before the allowance of any discount, trade allowance,
29 rebate, or other reduction. In the absence of such an
30 established list price, the manufacturer's invoice price at
31 which the manufacturer sells the tobacco product to
32 unaffiliated distributors, before any discounts, trade
33 allowances, rebates, or other reductions, shall be presumed
34 to be the wholesale price.

1 "Wholesaler" means any person, wherever resident or
2 located, engaged in the business of selling tobacco products
3 to others for the purpose of resale.

4 (Source: P.A. 89-21, eff. 6-6-95.)".