2009 Session

Budget Bill - SB850 (Introduced)

Item 3-5.14

§ 3-5.14 CIGARETTE AND TOBACCO PRODUCTS TAXES

Notwithstanding any other provision of law, effective for each cigarette sold, stored or received on and after July 1, 2009, the excise tax on cigarettes imposed under § 58.1-1001, Code of Virginia, shall be three cents. The Tax Commissioner shall establish guidelines and rules for transitional procedures in regard to the increase in the state cigarette tax and the tax on tobacco products, pursuant to the provisions of this act. The development of such guidelines and rules by the Tax Commissioner shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.).

Notwithstanding any other provision of law, effective July 1, 2009, the tax on tobacco products imposed under § 58.1-1021.02, Code of Virginia, shall be at the rate of 25 cents per ounce on each can or package of moist snuff. For the purposes of this paragraph, the term "moist snuff" shall mean any finely cut, ground, or powdered tobacco, other than dry snuff, that is intended to be placed in the mouth.

Notwithstanding any other provision of law, effective beginning with the return for June, 2009 due July, 2009, the discount for stamping agents available under § 58.1-1009, Code of Virginia, shall be eliminated. In no event shall a discount be available for revenue stamps bearing the cigarette excise tax rate effective on or after July 1, 2009.

Notwithstanding any other provision of law, effective beginning with the return for June, 2009 due July, 2009, the compensation available to a dealer under § 58.1-1021.03, Code of Virginia, shall be eliminated.