
VIRGINIA STATE BUDGET

2020 Session

Budget Bill - HB30 (Introduced)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.21

Cigarette Tax and Tax on Liquid Nicotine

Item 3-5.21

§ 3-5.21 CIGARETTE TAX AND TAX ON LIQUID NICOTINE

A. Notwithstanding any other provision of law, the cigarette tax imposed under subsection A of § [58.1-1001](#) of the Code of Virginia shall be 3.0 cents on each cigarette sold, stored or received on and after July 1, 2020.

B. Notwithstanding any other provision of law, the tobacco products tax imposed under § [58.1-1021.02](#) of the Code of Virginia shall be imposed on liquid nicotine at the rate of \$0.066 per milliliter beginning July 1, 2020 for taxable sales or purchases occurring on and after such date.

C. The Tax Commissioner shall establish guidelines and rules for (i) transitional procedures in regard to the increase in the cigarette tax and (ii) implementation of the tobacco products tax on liquid nicotine 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 (Code of Virginia § [2.2-4000](#) et seq.).