Local Cigarette Tax Ordinances Matrix

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Virginia	\$0.30	Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition. The term "cigarette" includes "roll-your-own" tobacco, which means any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.	(i) \$2.50 per pack, up to \$500, for the first violation by a legal entity within a 36-month period; (ii) \$5.00 per pack, up to \$1,000, for the second violation by the legal entity within a 36-month period; and (iii) \$10 per pack, up to \$50,000, for the third and any subsequent violation by the legal entity within a 36-month period. Where willful intent exists to defraud the Commonwealth of the tax levied under this chapter, such person shall be required to pay a civil penalty of \$25 per pack, up to \$250,000.	Does not Seize.	Any person may appeal issues related to the cigarette tax to TAX using the administrative appeals process administered by TAX under Va. Code § 58.1-1820 et seq. and 23 VAC 10-20-165. A third party may always provide information, testimony, or documentary evidence on behalf of a taxpayer who has been assessed cigarette tax or penalties. However, a properly executed Power of Attorney is needed in order for a third party to file an administrative appeal on behalf of a taxpayer. An appeal may be brought by the person assessed with cigarette tax or penalties if the person believes that TAX has incorrectly assessed the cigarette tax or penalties. Taxpayers seeking to have cigarette tax or penalties abated based on claims reasonable cause, doubtful liability, or doubtful collectibility should file an offer in compromise.

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
No. Va. Cigarette Tax Board (NVCTB)	Rate per Pack/20 See each Locality for Rates	Definition of Cigarettes Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Unstamped Penalties Any person violating any of the provisions shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the Northern Virginia Cigarette Tax Board tax stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	If any cigarette machine operator or other person liable for the tax is found to possess any cigarettes without the jurisdictional tax-paid or the proper tax stamp affixed, there shall arise a rebuttable presumption that any such operator or other person shall be in possession of untaxed cigarettes in violation Any cigarettes, vending machines, cigarette tax stamps, or other property found in violation shall be declared contraband goods and may be seized by the board. In addition to any tax due, the dealer or other person liable for the tax possessing such untaxed cigarettes or tax stamps shall be subject to civil and criminal penalties herein provided.	Appeals Procedures Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision of the board

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties	_	
Abingdon	\$0.10	Not set out.	Any person violating any	Cigarettes upon which tax has	Not set out.
			provision shall be guilty of a	not been paid and stamps have	
			Class 1 misdemeanor. For	not been affixed or evidence	
			fraud or evasion, a penalty not	of payment is not shown	
			to exceed 50% of any tax	thereon by printed markings of	
			found to be overdue and	a meter machine may be	
			unpaid.	seized and be deemed to be	
				forfeited. Such cigarettes may,	
				within a reasonable time	
				thereafter, and after written	
				notice is given to known	
				holders of property interests in	
				such property at least 5 days	
				before the sale and posted at	
				the front door of the municipal	
				building at least 5 days before	
				the sale, be sold.	
Alexandria*	\$0.80	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Appalachia	\$0.20				

ate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
ack/20	of Cigarettes	Penalties		
50.30	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense. Any person possessing or selling cigarettes upon which the tax has not been paid shall pay a penalty in the amount of 10% of the unpaid tax. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be due and unpaid.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the city and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the commissioner after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Ashland	\$0.19	Not set out.	Any persons violating any of	Any cigarettes upon which the	Not set out.
			the provisions of this article	tax has not been paid and upon	
			shall be guilty of a Class 1	which stamps have not been	
			misdemeanor. The sale of any	affixed or evidence of	
			quantity or the use,	payment is not shown thereon	
			possession, storage or	may be seized and deemed to	
			transportation of more than 60	be forfeited to the town. Such	
			packs upon which the stamp	cigarettes may, within a	
			has not been affixed shall be a	reasonable time thereafter, and	
			separate violation. Each	after written notice is posted at	
			continuing day of violation	the front door of the municipal	
			shall be deemed to constitute a	building at least 5 days before	
			separate offense.	the date given therein for sale,	
				shall sell such cigarettes in the	
			If any packs are found in the	place designated in such	
			possession of a seller without	notice.	
			proper stamps or authorized		
			printed markings, and the		
			seller is unable to submit		
			evidence that he received such		
			packs in the preceding 48		
			hours and that he has not		
			offered the same for sale, then		
			it is presumed the packs are in		
			violation, and the seller shall		
			be subject to the tax and a		
			penalty of 50% of the tax.		

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Bedford City	\$0.30	A roll of finely cut tobacco	If the taxpayer shall fail or	After a written assessment of	See Seizure of Cigarettes.
		enclosed in paper.	refuse to pay the town the tax	the tax and after notice and	
			required to be paid within the	opportunity for an immediate	
			time and in the amount as	and summary hearing before	
			provided, there shall be added	the city treasurer, the treasurer	
			to such tax a penalty in the	may seize cigarettes as to	
			amount of 10% of the tax due	which the treasurer has	
			or the sum of \$10.00,	evidence that the tax has not	
			whichever is greater;	been and will not be paid. The	
			provided, however, that the	treasurer shall notify the	
			penalty shall in no case exceed	taxpayer by certified mail of	
			the amount of the tax due.	the tax due. The notice shall	
			Any person violating any of	afford this taxpayer the right	
			the provisions shall be deemed	to a hearing to be held within	
			guilty of a class 1	10 days of the mailing of the	
			misdemeanor. Each violation	notice before the city	
			of or noncompliance with any	manager. If the tax determined	
			of the provisions shall	to be due is not paid within 30	
			constitute a separate offense.	days from the date of the	
				mailing of the notice, the	
				treasurer shall stamp and sell	
				the cigarettes. The director	
				shall refund to the taxpayer	
				any surplus funds from the	
				sale after the deduction of the	
				treasurer's expenses. The	
				treasurer may collect any tax	
				deficiency resulting from the	
				sale in the manner prescribed	
				by general law for the	
				collection of taxes.	

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Big Stone Gap	\$0.05	of Cigarettes Not set out.	Penalties See Seizure of Cigarettes.	More than 6 cartons of cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front	Not set out.
				door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.	

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Blacksburg	\$0.30	Not set out.	If the taxpayer shall fail or refuse to pay the town the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax due.	After a written assessment of the tax and after notice and opportunity for an immediate and summary hearing before the director, the director may seize cigarettes as to which the director has evidence that the tax has not been and will not be paid. The director shall notify the taxpayer by certified mail of the tax due. The notice shall afford this taxpayer the right to a hearing to be held within 10 days of the mailing of the notice before the town manager. If the tax determined to be due is not paid within 30 days from the date of the mailing of the notice, the director shall stamp and sell the cigarettes. The director shall refund to the taxpayer any surplus funds from the sale after the deduction of the director's expenses.	See Seizure of Cigarettes.
Blackstone	\$0.22	Not set out.	Any person violating any of the provisions shall be deemed guilty of a class 1 misdemeanor.	Not set out.	Not setout.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Bluefield	\$0.06	Not set out.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. For fraud or evasion, a penalty not to exceed 50% of any tax found to be overdue and unpaid.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is given to known holders of property interests in such property at least 5 days before the sale and posted at the front door of the municipal building at least 5 days before the sale, be sold.	Holders of property interests in any such property seized may assert any claims or affirmative defenses that they may have relative to such seizure, forfeiture and sale to the town council. Any person aggrieved by the determination of the town council may file an appeal from the finding of the town council to the circuit court of the county within 10 days after the determination of the town council.
Bristol	\$0.04	Not set out.	Any person violating any of the provisions shall be guilty of a class 1 misdemeanor.	Cigarettes, found by the commissioner of the revenue as described in <i>Va. Code</i> § 58.1-3832(3), shall be deemed to be forfeited, and the commissioner of the revenue may, within a reasonable time thereafter, after written notice posted on the bulletin board at the front door of the courthouse in the city or published in some newspaper having general circulation in the city at least 5 days before the date of sale, sell such forfeited cigarettes.	Not set out.

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Charlottesville	\$0.35	Any roll of any size or shape	Any person violating any of	Any cigarettes, coin operated	The owner or holder of a
		for smoking, whether filtered	the provisions shall be guilty	vending machines, counterfeit	property interest may challenge a
		or unfiltered, with or without a	of a Class 1 misdemeanor.	stamps, or other property	proposed sale and forfeiture by
		mouthpiece, made wholly or	Any person who fails to pay	found in violation shall be	written appeal to the city
		partly of cut, shredded or	any cigarette tax at the time it	declared contraband goods	manager at least 5 days prior to
		crimped tobacco or other plant	is due shall pay a late payment	and may be seized by the	the date of the proposed sale. The
		or substitute for tobacco,	penalty in the amount of 10%	director.	appellant shall have the right to
		whether the same if flavored,	of the unpaid tax per month.	Any seized and confiscated	personally appear before the city
		adulterated or mixed with	Any person who shall perform	cigarettes, vending machines	manager and to present any
		another ingredient, if the	any fraudulent act or fail to	or other property used in the	relevant evidence or witnesses, to
		wrapper or cover is made of	perform any act for the	furtherance of any illegal	question any witness for the city,
		any material other than leaf	purpose of evading the	evasion of the tax may be	and to assert any available
		tobacco or homogenized leaf	payment of tax shall be	disposed of by sale or other	affirmative defense. The city
		tobacco, regardless of whether	required to pay a penalty in	method 30 days after notice to	manager shall render a written
		the roll is labeled or sold as a	the amount of 50% of any tax	the person from whom the	decision on the appeal within 10
		cigarette or by any other	found to be overdue and	items were seized, and any	working days. If a timely appeal
		name.	unpaid.	other known holder of a	is filed, no sale and forfeiture
			Each day's violation of, or	property interest in the	shall occur unless and until the
			noncompliance with, any of	property. No credit from any	city manager renders a decision
			the provisions shall be and	sale of cigarettes, vending	rejecting the appeal.
			constitute a separate offense.	machines or other property	
				seized shall be allowed toward	
				any tax, penalties or interest	
				assessed.	

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Chilhowie	\$0.50	Not set out.	Any person violating any of the provisions shall be deemed guilty of a class 1 misdemeanor. Each violation of or noncompliance with any of the provisions shall constitute a separate offense.	Cigarettes in quantities of more than 6 cartons which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated. All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail and by written notice posted on the bulletin board of the courthouse of the circuit court or published in some newspaper having general circulation in the city at least 14 days before the sale. Such notice shall contain procedures for administrative appeal, as well as affirmative defenses. No credit from any sale shall be allowed toward any tax or penalties owed.	Not set out.
Cilinowic	Ψ0.12				

A roll of finely cut tobacco enclosed in paper. If the taxpayer shall fail or refuse to pay to the town the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00 whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax due. Any person violating any of the provisions shall be suggled of a Class I misdemeanor. Each violation of, or noncompliance with, any of the provisions shall be added constitute a separate offense. Any person whose eigarettes, vending machines and other property shave been sealed or seized, may file a request for a however, that the penalty shall in no case exceed the amount of the tax due. Any person violating any of the provisions shall be guilty of a Class I misdemeanor. Each violation of, or noncompliance with, any of the provisions shall be added constitute a separate offense. Appropriate requested and destroyed by the director after the reasons why the tax, penalties on relieve the person of any penalties owed. Appropriate requested or such assessment, seizure or such assessment, seizure or such assessment, seizure or evidence the provision of the tax may be destroyed by the director after the penalties owed. Any person whose eigarettes, vending machines and the provision shall be added to such tax a due. Any person whose eigarettes, vending machines and the provision of the tax may be destroyed by the director after the reasons why the tax, penalties on relieve the person of any penalties owed. Appropriate refused. Any such request for hearing shall be demed if the assessed tax, penalties and interest have not been paid as required. Appropriate refused. Any such request for hearing shall be demed if the assessed tax, penalties and interest have not been paid as required. Appropriate relief shall be given by the tax the provision shall the subtient of the tax due. Appropriate relief shall be given by the fu	Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Clifton* \$0.30 See NVCTB See NVCTB See NVCTB See NVCTB				refuse to pay to the town the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00 whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax due. Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Each violation of, or noncompliance with, any of the provisions shall be and	violation shall be subject to forfeiture, and may be seized by the town and destroyed. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be destroyed by the director after the prescribed length of time to appeal. Such seizure does not relieve the person of any	vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the treasurer if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision of the treasurer may, within 30 days of the date of such decision, appeal the decision to the town
		· ·	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Clifton Forge \$0.04		\$0.04	222.7022	222	2222.7.022	
Clinchco \$0.05						

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
·	Pack/20	of Cigarettes	Penalties		
Clintwood	\$0.05				
Coeburn	\$0.15				
Colonial Beach	\$0.25	Not set out.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. The sale of any quantity or the use, possession, storage or transportation of more than 60 packs upon which the stamp has not been affixed shall constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is given to known holders of property interests in such property at least 5 days before the sale and posted at the front door of the municipal building at least 5 days before the sale, be sold.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Covington	\$0.20	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Cigarettes in quantities of more than 6 cartons which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated. All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail and by written notice posted on the bulletin board of the courthouse of the circuit court at least 7 days before the sale. Such notice shall contain procedures for administrative appeal, as well as affirmative defenses. No credit from any sale shall be allowed toward any tax or penalties owed.	Not set out.

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Culpeper	\$0.10	Any roll of any size or shape	Any person violating any of	Any cigarettes, coin-operated	Not set out.
		for smoking, whether filtered	the provisions shall be deemed	vending machines, counterfeit	
		or unfiltered, with or without a	guilty of a class 1	stamps, or other property	
		mouthpiece, made wholly or	misdemeanor.	found in violation shall be	
		partly of cut, shredded or		declared contraband goods	
		crimped tobacco or other plant		and may be seized.	
		or substitute for tobacco,			
		whether the same is flavored,			
		adulterated or mixed with			
		another ingredient, if the			
		wrapper or cover is made of			
		any material other than leaf			
		tobacco or homogenized leaf			
		tobacco, regardless of whether			
		the roll is labeled or sold as a			
		cigarette or by any other			
		name.			
Damascus	\$0.05				
Dumfries*	\$0.60	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Fairfax City*	\$0.85	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Fairfax County*	\$0.30	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Falls Church*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Franklin City	\$0.50	Not set out.	Any person violating any of	Cigarettes subject to the tax,	Not set out.
			the provisions shall be guilty	but upon which such tax has	
			of a class 3 misdemeanor.	not been paid and upon which	
			Each violation of or	stamps have not been affixed	
			noncompliance with any of the	or evidence of payment shown	
			provisions shall constitute a	thereon by printed markings of	
			separate offense.	a meter machine, can be	
			See also Seizure of	seized and deemed forfeited to	
			Cigarettes.	the town. Such cigarettes may,	
				within a reasonable time	
				hereafter, and after written	
				notice is posted at the front	
				door of the municipal building	
				at least 5 days before, be sold;	
				from the proceeds of such	
				sale, the tax due thereon,	
				together with a penalty in the	
				amount of 50% thereof, and	
				the cost incurred in such	
				proceedings shall be collected,	
				and the balance, if any, of	
				such proceedings given to the	
				seller in whose possession	
				such forfeited cigarettes were	
				found.	

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Fredericksburg	\$0.31	Not set out.	Any person violating any of	Cigarettes in quantities of	Not set out.
			the provisions shall be guilty	more than 6 cartons which are	
			of a Class 1 misdemeanor.	subject to the tax and upon	
			Any person who fails to pay	which the tax has not been	
			any cigarette tax at the time it	paid or upon which stamps	
			is due shall pay a late payment	have not been affixed or	
			penalty in the amount of 10%	evidence of such tax is not	
			of the unpaid tax per month.	shown thereon by the printed	
			Any person who shall perform	markings of an authorized	
			any fraudulent act or willfully	meter machine, may be seized	
			evades the payment of tax	and confiscated.	
			shall be required to pay a	All cigarettes seized and	
			penalty in the amount of 50%	confiscated shall be deemed to	
			of the tax due.	be forfeited to the city and	
			Each day's violation of, or	may be sold after proper	
			noncompliance with, any of	notice of such seizure is given	
			the provisions shall be and	to the known holders of	
			constitute a separate offense.	property interests in the	
				cigarettes or other property.	
				Such notice shall be given to	
				known holders of property	
				interests by certified mail and	
				by written notice posted on the	
				bulletin board of the	
				courthouse of the circuit court	
				or published in some	
				newspaper having general	
				circulation in the city at least	
				14 days before the sale. Such	
				notice shall contain	
				procedures for administrative	
				appeal, as well as affirmative	
				defenses. No credit from any	
				sale shall be allowed toward	
C 1 '11	ΦΩ 1Ω			any tax or penalties owed.	
Gordonsville	\$0.10				
Grundy	\$0.05				

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Hampton	\$0.65	Not set out.	Any person violating any of	Cigarettes subject to the tax,	Not set out.
			the provisions shall be guilty	but upon which such tax has	
			of a class 3 misdemeanor.	not been paid and upon which	
			Each violation of or	stamps have not been affixed	
			noncompliance with any of the	or evidence of payment shown	
			provisions shall constitute a	thereon by printed markings of	
			separate offense.	a meter machine, can be	
			See also Seizure of	seized and deemed forfeited to	
			Cigarettes.	the town. Such cigarettes may,	
				within a reasonable time	
				hereafter, and after written	
				notice is posted at the front	
				door of the municipal building	
				at least 5 days before, be sold;	
				from the proceeds of such	
				sale, the tax due thereon,	
				together with a penalty in the	
				amount of 50% thereof, and	
				the cost incurred in such	
				proceedings shall be collected,	
				and the balance, if any, of	
				such proceedings given to the	
				seller in whose possession	
				such forfeited cigarettes were	
				found.	

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Harrisonburg	\$0.30	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded, or crimped tobacco, or other plant or substitute for tobacco, whether the same is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. Any person who shall perform or fail to perform any act for the purpose of evading the payment of the tax imposed shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions may constitute a separate offense.	Cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation shall be declared contraband goods and may be seized by the commissioner. Any seized and confiscated cigarettes, vending machines, or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the commissioner after 30 days notice to the person from whom the items were seized. No credit from any sale of cigarettes, vending machines, or other property seized shall be allowed toward any tax, penalties, or interest assessed.	Not set out.
Haymarket*	\$0.50	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Haysi	\$0.05				
Herndon*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Hillsboro*	\$0.05	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Kilmarnock	\$0.30	Not set out.	Not set out.	Cigarettes upon which tax has	Not set out.
				not been paid and stamps have	
				not been affixed or evidence	
				of payment is not shown	
				thereon by printed markings of	
				a meter machine may be	
				seized and be deemed to be	
				forfeited. Such cigarettes may,	
				within a reasonable time	
				thereafter, and after written	
				notice is posted at the front	
				door of the municipal building	
				at least 5 days before the sale,	
				be sold.	
Leesburg*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Lovettsville*	\$0.40	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Luray	\$0.15	Any roll of any size or shape	Any person violating any	Any cigarettes, coin-operated	Not set out.
		for smoking, whether filtered	provision shall be guilty of a	vending machines, counterfeit	
		or unfiltered, with or without a	Class 1 misdemeanor. For	stamps, of other property	
		mouthpiece, made wholly or	fraud or evasion, a penalty not	found in violation of this	
		partly of cut, shredded, or	to exceed 50% of any tax	article may be seized by the	
		crimped tobacco, or other	found to be overdue and	treasurer. Any seized and	
		plant or substitute for tobacco,	unpaid. Each day's violation	confiscated cigarettes, vending	
		whether the same is flavored,	of, or noncompliance with,	machines, or other property	
		adulterated, or mixed with	any of the provisions may	used in the furtherance of any	
		another ingredient, if the	constitute a separate offense.	illegal evasion of the tax may	
		wrapper or cover is made of		be disposed of by sale or other	
		any material other than leaf		method deemed appropriate	
		tobacco or homogenized leaf		by the treasurer after 30 days'	
		tobacco, regardless of whether		notice to the person for whom	
		the roll is labeled or sold as a		the items were seized. No	
		cigarette or by any other		credit from any sale of	
		name.		property seized shall be	
				allowed toward any tax,	
				penalties, or interest assessed.	

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
-	Pack/20	of Cigarettes	Penalties		
Lynchburg	\$0.35	Not set out.	Any person violating any of	Cigarettes subject to the tax,	Not set out.
			the provisions shall be guilty	but upon which such tax has	
			of a class 3 misdemeanor.	not been paid and upon which	
			See also Seizure of	stamps have not been affixed	
			Cigarettes.	or evidence of payment shown	
				thereon by printed markings of	
				a meter machine, can be	
				seized and deemed forfeited to	
				the town. Such cigarettes may,	
				within a reasonable time	
				hereafter, and after written	
				notice is posted at the front	
				door of the courthouse at least	
				5 days before, be sold; from	
				the proceeds of such sale, the	
				tax due thereon, together with	
				a penalty in the amount of	
				50% thereof, and the cost	
				incurred in such proceedings	
				shall be collected, and the	
				balance, if any, of such	
				proceedings given to the seller	
				in whose possession such	
				forfeited cigarettes were	
				found. Such seizure and sale	
				shall not be deemed to relieve	
				any person from any fine	
				provided.	
Manassas*	\$0.65	See NVCTB	See NVCTB	See NVCTB	See NVCTB

	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
		0			
Manassas Park	## Pack/20 \$0.50	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Unstamped Penalties Any person violating any of the provisions shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the city and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the commissioner after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Marion	\$0.12	Not set out.	See Seizure of Cigarettes.	More than 6 cartons of	Not set out.
				cigarettes subject to the tax,	
				but upon which such tax has	
				not been paid and upon which	
				stamps have not been affixed	
				or evidence of payment shown	
				thereon by printed markings of	
				a meter machine, can be	
				seized and deemed forfeited to	
				the town. Such cigarettes may,	
				within a reasonable time	
				hereafter, and after written	
				notice is posted at the front	
				door of the municipal building	
				at least 5 days before, be sold;	
				from the proceeds of such	
				sale, the tax due thereon,	
				together with a penalty in the	
				amount of 50% thereof, and	
				the cost incurred in such	
				proceedings shall be collected,	
				and the balance, if any, of	
				such proceedings given to the	
				seller in whose possession	
				such forfeited cigarettes were	
				found.	

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Martinsville	\$0.20	Not set out.	Any person violating any of	Cigarettes upon which tax has	Not set out.
			the provisions shall be guilty	not been paid and stamps have	
			of a Class 3 Misdemeanor.	not been affixed or evidence	
			Each violation of or	of payment is not shown	
			noncompliance with any of the	thereon by printed markings of	
			provisions shall constitute a	a meter machine may be	
			separate offense. Any person	seized and be deemed to be	
			violating the provisions shall	forfeited. Such cigarettes may,	
			be required to pay a penalty of	within a reasonable time	
			10% per month on any tax	thereafter, and after written	
			found to be overdue and	notice is posted at the front	
			unpaid.	door of city hall at least 5 days	
				before the sale, be sold.	
Middleburg*	\$0.55	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Mount Jackson	\$0.30	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the town and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the town manager after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction

	ate per ack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
New Market	\$0.10	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.		Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article, other than motor vehicles, shall be declared contraband goods and may be seized by the treasurer. Notice of sealing or seizure shall be sent to any party having a known property interest therein by certified mail within 24 hours of the sealing or seizure. When such parties are not known, notice shall be posted to the door or wall of the room or building that contained the sealed or seized property. All notices shall include procedures for appeal and the defenses available. Any seized cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the treasurer after all administrative appeals have been exhausted by the aggrieved party. No credit from any sale of cigarettes, vending machines or other seized property shall be allowed toward any tax, penalties or interest assessed.	Any person assessed with cigarette tax or penalties, and any person whose cigarettes, vending machines and other property have been sealed or seized may appeal the action to the town manager. Appeals must be made in writing and received within 10 days of notice and must state the reasons why the action taken was in error. Within 5 days, the town manager shall notify the aggrieved party by certified mail of the date and time for a hearing to be held within 15 days of the notification. A request for a hearing will be denied if the assessment has not been paid. An appeal may be granted if the aggrieved party shows by a preponderance of the evidence that the sale or use of seized property was not intentional, the seized property was not intentional, the seized property was in possession of a person other than the aggrieved without consent, was authorized to possess the cigarettes. The town manager shall notify the party by certified mail within 5days of the hearing stating whether the appeal has been granted or denied. The party may appeal the decision of the town manager to the appropriate court within 30 days.

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
-	Pack/20	of Cigarettes	Penalties	_	
Newport News	\$0.65	Not set out.	Any person violating any of	Cigarettes subject to the tax,	Not set out.
			the provisions shall, upon	but upon which such tax has	
			conviction thereof, be	not been paid and upon which	
			punished by a fine of not less	stamps have not been affixed	
			than \$25.00 nor more than	or evidence of payment shown	
			\$500.00, and such conviction	thereon by printed markings of	
			and payment of fine shall not	a meter machine, can be	
			relieve any such person from	seized and deemed forfeited to	
			the payment of any tax. Each	the town. Such cigarettes may,	
			violation of or noncompliance	within a reasonable time	
			with any of the provisions	hereafter, and after written	
			shall constitute a separate	notice is posted at the front	
			offense and shall subject every	door of the municipal building	
			person convicted thereof to the	at least 5 days before, be sold;	
			penalties.	from the proceeds of such	
			See also Seizure of	sale, the tax due thereon,	
			Cigarettes.	together with a penalty in the	
				amount of 50% thereof, and	
				the cost incurred in such	
				proceedings shall be collected,	
				and the balance, if any, of	
				such proceedings given to the	
				seller in whose possession	
				such forfeited cigarettes were	
				found.	

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Norfolk	\$0.65	Not set out.	Any person violating any of	Cigarettes upon which tax has	Not set out.
			the provisions shall be guilty	not been paid and stamps have	
			of a Class 1 misdemeanor.	not been affixed or evidence	
			Any person who fails to pay	of payment is not shown	
			any cigarette tax at the time it	thereon by printed markings of	
			is due shall pay a late payment	a meter machine may be	
			penalty in the amount of 10%	seized and be deemed to be	
			of the unpaid tax per month.	forfeited. Such cigarettes may,	
			Any person who shall perform	within a reasonable time	
			any fraudulent act or fail to	thereafter, and after notice has	
			perform any act for the	been provided, be sold.	
			purpose of evading the	Parameter Control	
			payment of tax shall be		
			required to pay a penalty in		
			the amount of 50% of any tax		
			found to be overdue and		
			unpaid.		
			Each violation of, or		
			noncompliance with, any of		
			-		
			the provisions shall be and		
			constitute a separate offense.		

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Norton	\$0.15	Not set out.	See Seizure of Cigarettes.	More than 6 cartons of cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.	Not set out.
Orange	\$0.12				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Petersburg	\$0.10	Not set out.	Any person violating any of	More than 6 cartons of	Not set out.
			the provisions shall be guilty	cigarettes subject to the tax,	
			of a class 1 misdemeanor.	but upon which such tax has	
			See also Seizure of	not been paid and upon which	
			Cigarettes.	stamps have not been affixed	
				or evidence of payment shown	
				thereon by printed markings of	
				a meter machine, can be	
				seized and deemed forfeited to	
			the town. Such cigarettes may,		
			within a reasonable time		
				hereafter, and after written	
				notice is posted at the front	
				door of the municipal building	
				at least 5 days before, be sold;	
				from the proceeds of such	
				sale, the tax due thereon,	
				together with a penalty in the	
				amount of 50% thereof, and	
				the cost incurred in such	
				proceedings shall be collected,	
				and the balance, if any, of	
				such proceedings given to the	
				seller in whose possession	
				such forfeited cigarettes were	
				found.	

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Poquoson				More than 6 cartons of cigarettes which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated. All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the	Appeals Procedures Any person aggrieved by such forfeiture and sale of any property seized may request an appeal of such actions directly to the commissioner of revenue, if such appeal is requested before the sale.
			constitute a separate offense.	cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail at least 14 days before the sale before the sale. No credit from any sale shall be allowed toward penalties owed.	

	Pack/20 \$0.60	of Cigarettes Not set out.	Penalties Any person violating any of the provisions shall be guilty	Cigarettes upon which tax has	Not set out.
Portsmouth	\$0.60	Not set out.			Not set out.
			of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or	not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after notice has been provided, be sold.	
Pound	\$0.10		noncompliance with, any of the provisions shall be and constitute a separate offense.		

Pulaski \$0.3	Not set out.	See Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed	Not set out.
			or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. No credit from any sale shall be allowed toward any penalties owed.	
Purcellvile* \$0.0	65 See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Radford	\$0.15	Any roll of any size or shape	Any person violating any of	Cigarettes upon which tax has	Not set out.
		for smoking, whether filtered	the provisions shall be guilty	not been paid and stamps have	
		or unfiltered, with or without a	of a Class 1 misdemeanor.	not been affixed or evidence	
		mouthpiece, made wholly or	Any person who fails to pay	of payment is not shown	
		partly of cut, shredded or	any cigarette tax at the time it	thereon by printed markings of	
		crimped tobacco or other plant	is due shall pay a late payment	a meter machine may be	
		or substitute for tobacco,	penalty in the amount of 10%	seized and be deemed to be	
		whether the same is flavored,	of the unpaid tax per month.	forfeited. Such cigarettes may,	
		adulterated or mixed with	Any person who shall perform	within a reasonable time	
		another ingredient, if the	any fraudulent act or fail to	thereafter, and after written	
		wrapper or cover is made of	perform any act for the	notice is posted at the front	
		any material other than leaf	purpose of evading the	door of the municipal building	
		tobacco or homogenized leaf	payment of tax shall be	at least 5 days before the sale,	
		tobacco, regardless of whether	required to pay a penalty in	be sold.	
		the roll is labeled or sold as a	the amount of 50% of any tax		
		cigarette or by any other	found to be overdue and		
		name.	unpaid.		
			Each day's violation of, or		
			noncompliance with, any of		
			the provisions shall be and		
I			constitute a separate offense.		

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Roanoke City	\$0.54	Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition. The term "cigarette" includes "roll-your-own" tobacco, which means any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes including the term "little cigars".	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with the provisions shall constitute a Class 1 misdemeanor. Each pack of cigarettes not having proper stamps affixed thereto as herein required shall be deemed a separate offense for the purposes of monetary penalties imposed by this section.	Any cigarettes found in violation shall be subject to forfeiture, and may be seized by the city and destroyed. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be destroyed by the director after the prescribed length of time to appeal. Such seizure does not relieve the person of any penalties owed.	Any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the director if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
_	Pack/20	of Cigarettes	Penalties		2,-
Rocky Mount	\$0.10	Any roll of any size or shape	Any person violating any of	Any cigarettes, coin operated	The owner or holder of a
		for smoking, whether filtered	the provisions shall be guilty	vending machines, counterfeit	property interest may challenge a
		or unfiltered, with or without a	of a Class 1 misdemeanor.	stamps, or other property	proposed sale and forfeiture by
		mouthpiece, made wholly or	Any person who fails to pay	found in violation shall be	written appeal to the town
		partly of cut, shredded or	any cigarette tax at the time it	declared contraband goods	manager at least 5 days prior to
		crimped tobacco or other plant	is due shall pay a late payment	and may be seized by the	the date of the proposed sale. The
		or substitute for tobacco,	penalty in the amount of 10%	director.	appellant shall have the right to
		whether the same if flavored,	of the unpaid tax per month.	Any seized and confiscated	personally appear before the
		adulterated or mixed with	Any person who shall perform	cigarettes, vending machines	town manager and to present any
		another ingredient, if the	any fraudulent act or fail to	or other property used in the	relevant evidence or witnesses, to
		wrapper or cover is made of	perform any act for the	furtherance of any illegal	question any witness for the
		any material other than leaf	purpose of evading the	evasion of the tax may be	town, and to assert any available
		tobacco or homogenized leaf	payment of tax shall be	disposed of by sale or other	affirmative defense. The city
		tobacco, regardless of whether	required to pay a penalty in	method 30 days after notice to	manager shall render a written
		the roll is labeled or sold as a	the amount of 50% of any tax	the person from whom the	decision on the appeal within 10
		cigarette or by any other	found to be overdue and	items were seized, and any	working days. If a timely appeal
		name.	unpaid.	other known holder of a	is filed, no sale and forfeiture
			Each day's violation of, or	property interest in the	shall occur unless and until the
			noncompliance with, any of	property. No credit from any	town manager renders a decision
			the provisions shall be and	sale of cigarettes, vending	rejecting the appeal.
			constitute a separate offense.	machines or other property	
				seized shall be allowed toward	
				any tax, penalties or interest	
				assessed.	
Round Hill*	\$0.15	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Salem	\$0.15	A roll of finely cut tobacco enclosed in paper.	If the taxpayer shall fail or refuse to pay to the city the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00 whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax due. Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes found in violation shall be subject to forfeiture, and may be seized by the city and destroyed. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be destroyed by the director after the prescribed length of time to appeal. Such seizure does not relieve the person of any penalties owed.	Any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the director if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction
Saltville	\$0.05 \$0.10				
Scottsville	\$0.10				

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
· ·	Pack/20	of Cigarettes	Penalties		
Shenandoah	\$0.10	Any roll of any size or shape	Any person violating any of	Any cigarettes, coin-operated	Not set out.
		for smoking, whether filtered	the provisions shall be guilty	vending machines, counterfeit	
		or unfiltered, with or without a	of a Class I misdemeanor.	stamps, or other property	
		mouthpiece, made wholly or	Any person who shall perform	found in violation of this	
		partly of cut, shredded, or	any fraudulent act or fail to	article shall be declared	
		crimped tobacco, or other	perform any act for the	contraband goods and may be	
		plant or substitute for tobacco,	purpose of evading the	seized by the treasurer. Any	
		whether the same is flavored,	payment of tax shall be	seized and confiscated	
		adulterated, or mixed with	required to pay a penalty in	cigarettes, vending machines,	
		another ingredient, if the	the amount of 50% of any tax	or other property used in the	
		wrapper or cover is made of	found to be overdue and	furtherance of any illegal	
		any material other than leaf	unpaid.	evasion of the tax may be	
		tobacco or homogenized leaf	Each day's violation of, or	disposed of by sale or other	
		tobacco, regardless of whether	noncompliance with, any of	method deemed appropriate	
		the roll is labeled or sold as a	the provisions shall be and	by the treasurer after 30 days'	
		cigarette or by any other	constitute a separate offense.	notice to the person from	
		name.		whom the items were seized.	

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Smithfield	\$0.25	Not set out.	Any person violating any of	Cigarettes subject to the tax,	Not set out.
			the provisions shall be guilty	but upon which such tax has	
			of a class 1 misdemeanor.	not been paid and upon which	
			See also Seizure of	stamps have not been affixed	
			Cigarettes.	or evidence of payment shown	
				thereon by printed markings of	
				a meter machine, can be	
				seized and deemed forfeited to	
				the town. Such cigarettes may,	
				within a reasonable time	
				hereafter, and after written	
				notice is posted at the front	
				door of the municipal building	
				at least 5 days before, be sold;	
				from the proceeds of such	
				sale, the tax due thereon,	
				together with a penalty in the	
				amount of 50% thereof, and	
				the cost incurred in such	
				proceedings shall be collected,	
				and the balance, if any, of	
				such proceedings given to the	
				seller in whose possession	
				such forfeited cigarettes were	
				found. Such seizure and sale	
				shall not be deemed to relieve	
				any person from any fine	
				provided	
St. Paul	\$0.05				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Staunton	\$0.15	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes, coin operated vending machines, counterfeit stamps, or other property found in violation o shall be declared contraband goods and may be seized by the director. Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method 30 days after notice to the person from whom the items were seized, and any other known holder of a property interest in the property. No credit from any sale of cigarettes, vending machines or other property seized shall be allowed toward any tax, penalties or interest assessed.	The owner or holder of a property interest may challenge a proposed sale and forfeiture by written appeal to the town manager at least 5 days prior to the date of the proposed sale. The appellant shall have the right to personally appear before the town manager and to present any relevant evidence or witnesses, to question any witness for the town, and to assert any available affirmative defense. The city manager shall render a written decision on the appeal within 10 working days. If a timely appeal is filed, no sale and forfeiture shall occur unless and until the town manager renders a decision rejecting the appeal.
Stephens City	\$0.25				

Locality Rate po		Unstamped	Seizure of Cigarettes	Appeals Procedures
	8			
Strasburg \$0.25	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Penalties Any persons violating any of the provisions of this article shall be guilty of a class I misdemeanor. The sale of any quantity or the use, possession, storage, or transportation of more than 60 packages of cigarettes upon which the town stamp has not been affixed shall be and constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article, other than motor vehicles, shall be declared contraband goods and may be seized by the treasurer. Notice of sealing or seizure shall be sent to any party having a known property interest therein by certified mail within 24 hours of the sealing or seizure. When such parties are not known, notice shall be posted to the door or wall of the room or building that contained the sealed or seized property. All notices shall include procedures for appeal and the defenses available. Any seized cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the treasurer after all administrative appeals have been exhausted by the aggrieved party. No credit from any sale of cigarettes, vending machines or other seized property shall be allowed toward any tax, penalties or interest assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the town if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Suffolk	\$0.50	Not set out.	Any person violating any of the provisions shall be guilty of a class 4 misdemeanor. See also Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the courthouse at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. Such seizure and sale shall not be deemed to relieve any person from any fine provided.	Not set out.

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
-	Pack/20	of Cigarettes	Penalties	_	
Tappahannock	\$0.15	Not set out.	Any person violating any of	Cigarettes upon which tax has	Not set out.
			the provisions shall be guilty	not been paid and stamps have	
			of a class 1 misdemeanor and,	not been affixed or evidence	
			upon conviction thereof, shall	of payment is not shown	
			be punished by a fine of not	thereon by printed markings of	
			more than \$2,500 or	a meter machine may be	
			imprisonment for not more	seized and be deemed to be	
			than 12 months or by both fine	forfeited. Such cigarettes may,	
			and imprisonment.	within a reasonable time	
			The sale of any quantity or the	thereafter, and after written	
			use, possession, storage or	notice is posted at the front	
			transportation of more than 60	door of the municipal building	
			packages of cigarettes upon	at least 5 days before the sale,	
			which the town stamp has not	be sold.	
			been affixed shall be and		
			constitutes a separate		
			violation. Each continuing day		
			of violation shall be deemed to		
			constitute a separate offense.		

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Tazewell	\$0.03	Not set out.	Any person violating any of the provisions shall be guilty of a class 1 misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. Such persons found guilty of violation shall be required to pay a penalty for late payment not to exceed 10% per month, a penalty for fraud and evasion of tax not to exceed 50% upon any tax found to be due and unpaid.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is forward to the last known address of the former property holders and is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. No credit from any sale shall be allowed toward any penalties owed.	The sale of any seized property may be stayed by the former holders of such property by their noting an appeal of the treasurer's decision to the cigarette tax appeals board ("CTAB") comprising of 3 members of the finance committee for the town council. Said notice of appeal must be in writing and shall be filed with the treasurer within 5 days. A hearing shall be scheduled to occur within 30 days of the filing, at which hearing the appellant may present evidence, subpoena witnesses, and be represented by counsel. The written decision of the CTAB shall be forwarded to the appellant and to the treasurer. The aggrieved party may appeal the CTAB decision upon written application filed with the clerk of the circuit court within 10 days of the decision.
Timberville	\$0.10	G MATCHED	a Milamb	g NYLOWN	G NILIGIAN
Vienna*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB

of Cigarettes	Penalties		1
Any noting of any size on shome			
Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same if flavored, adulterated or mixed with another ingredient, if the	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax	Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article shall be declared contraband goods and may be seized by the director. Any seized and confiscated cigarettes, vending machines or other property used in the	At least 5 days prior to the date of proposed sale, the owner of seized property may challenge the sale by written appeal. The appellant shall have the right to personally appear before the town manager, or his or her designee, and to present any relevant evidence or witnesses, to question any witness for the
wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	found to be overdue and unpaid. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	evasion of the tax may be disposed of by sale or other method deemed appropriate by the director 30 days after notice to the person from whom the items were seized, and any other known holder of a property interest in the property. The notice shall state that the owner or holder of a property interest may challenge the proposed sale and forfeiture by written appeal to the Vinton Town	town, and to assert any available affirmative defense. The town manager shall render a written decision on the appeal within ten working days. If a timely appeal is filed, no sale and forfeiture shall occur unless and until the town manager renders a decision rejecting the appeal.
	mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same if flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other	mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same if flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same if flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense. The found in violation of this article shall be declared contraband goods and may be seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the director 30 days after notice to the person from whom the items were seized, and any other known holder of a property interest in the property. The notice shall state that the owner or holder of a property interest may challenge the proposed sale and forfeiture by written

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Virginia Beach	\$0.65	Not set out.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Cigarettes in quantities of more than 6 cartons which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated. All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail and by written notice posted on the bulletin board of the courthouse of the circuit court at least 7 days before the sale. Such notice shall contain procedures for administrative appeal, as well as affirmative defenses. No credit from any sale shall be allowed toward any tax or penalties owed.	Not set out.
Warrenton*	\$0.15	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Warsaw	\$0.25				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Waynesboro	\$0.20	Not set out.	See Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to	Not set out.
				the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon,	
				together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected. The seizure and sale of any cigarettes shall not be deemed to relieve any of the persons of any other penalties.	

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Williamsburg				More than 6 cartons of cigarettes which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated. All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail at least 14 days before the sale before the sale. No credit from	Any person aggrieved by such forfeiture and sale of any property seized may request an appeal of such actions directly to the commissioner of revenue, if such appeal is requested before the sale.
				any sale shall be allowed toward penalties owed.	

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties	_	
Winchester	\$0.25	Any roll of any size or shape	Any person violating any of	Any cigarettes, coin operated	Not set out.
		for smoking, whether filtered	the provisions shall be guilty	vending machines, counterfeit	
		or unfiltered, with or without a	of a Class 1 misdemeanor.	stamps, or other property	
		mouthpiece, made wholly or	Any person who shall perform	found in violation shall be	
		partly of cut, shredded or	any fraudulent act or fail to	declared contraband goods	
		crimped tobacco or other plant	perform any act for the	and may be seized by the	
		or substitute for tobacco,	purpose of evading the	director.	
		whether the same is flavored,	payment of tax shall be	Any seized and confiscated	
		adulterated or mixed with	required to pay a penalty in	cigarettes, vending machines	
		another ingredient, if the	the amount of 50% of any tax	or other property used in the	
		wrapper or cover is made of	found to be overdue and	furtherance of any illegal	
		any material other than leaf	unpaid.	evasion of the tax may be	
		tobacco or homogenized leaf	Each day's violation of, or	disposed of by sale or other	
		tobacco, regardless of whether	noncompliance with, any of	method 30 days after notice to	
		the roll is labeled or sold as a	the provisions shall be and	the person from whom the	
		cigarette or by any other	constitute a separate offense.	items were seized. No credit	
		name.		from any sale of cigarettes,	
				vending machines or other	
				property seized shall be	
				allowed toward any tax,	
				penalties or interest assessed.	

Locality	Rate per	Definition	Unstamped	Seizure of Cigarettes	Appeals Procedures
	Pack/20	of Cigarettes	Penalties		
Windsor	\$0.25	Not set out.	Any person violating any of the provisions shall be guilty of a class 4 misdemeanor. See also Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the courthouse at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. Such seizure and sale shall not be deemed to relieve any person from any fine	Not set out.
<u> </u>				provided	
Wise	\$0.05				

	D 1/20	6.00	Unstamped	Seizure of Cigarettes	Appeals Procedures
Woodstock	Pack/20 \$0.10	of Cigarettes Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Penalties Any person violating any of the provisions shall be guilty of a class 1 misdemeanor. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the town and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the town manager after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required Appropriate relief shall be given by the town if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Wytheville	\$0.09	Not set out.	If any package of cigarettes is	Cigarettes upon which tax has	Not set out.
			found in the possession of a	not been paid and stamps have	
			seller without proper stamps	not been affixed or evidence	
			or authorized printed markings	of payment is not shown	
			thereon, and the seller is	thereon by printed markings of	
			unable to submit evidence	a meter machine may be	
			establishing that he received	seized and be deemed to be	
			such packages, containers or	forfeited. Such cigarettes may,	
			items within the immediately	within a reasonable time	
			preceding 48 hours, and that	thereafter, and after written	
			he has not offered the same for	notice is posted at the front	
			sale, then it shall be presumed	door of the municipal building	
			that such packages, containers,	at least 5 days before the sale,	
			or items are being kept in	be sold. The seizure and sale	
			violation of the provisions,	of any property shall not be	
			and the seller shall be subject	deemed to relieve any of the	
			to the tax and a penalty in the	persons of any other penalties.	
			amount of 50% thereof, even		
			though such seller is also an		
			agent.		

^{*} Members of the Northern Virginia Cigarette Tax Board

Notes:

Tax rates have been standardized to be per pack of 20 cigarettes; however, not all localities impose the rate per pack of 20 cigarettes. Some provide for rates per cigarette or provide separate rates for packs containing a different number of cigarettes.

This only lists procedures and penalties set out in the local ordinance. Some localities have provided for penalties and appeals procedures to be set forth administratively.