

What is the Cigarette Tax revenue used for?

The Cigarette Tax revenue supports the General Fund of the City. This fund is used to pay for basic city services such as police, fire, schools, and other city services.

How long should a seller or dealer keep records?

It is the duty of every seller and local dealer to maintain and keep for a period of three years all records of cigarettes received and sold and to have all records available for inspection.

What happens to the untaxed cigarettes that are seized? And, can they be returned to the retailer?

Any cigarettes upon which the tax has not been paid and upon which stamps have not been affixed will be seized. Such seized cigarettes are deemed to be forfeited to the city and are subject to destruction. An administrative hearing may be scheduled and held to determine final action for the seized cigarettes. Any unstamped cigarettes located on the premises are presumed to be offered for sale and are subject to seizure. Additional monetary penalties may apply.

Can loose cigarettes be sold outside of a pack?

No, only properly stamped packs of cigarettes may be sold or offered for sale to the public. Loose cigarettes are considered untaxed and are in violation of Code of the City of Roanoke.

Important Contact Information:

City of Roanoke
Treasurer's Office
215 Church Ave., SW, Room 254
Roanoke, VA 24011
(540) 853-2561
www.roanokeva.gov/treasurer

City of Roanoke
Commissioner of the Revenue
Business License Inspector
215 Church Ave., SW, Room 251
Roanoke, VA 24011-1529
(540) 853-2521

Tobacco Unit
Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-071 S
(804) 371-0730

For more information, visit us on the web at:

www.roanokeva.gov



City of Roanoke

tax

cigarette

Important
Information
For Retailers
Sellers and
Dealers



What is the Cigarette Tax?

The City of Roanoke imposes a tax upon each and every sale of cigarettes that occurs within the city. The City tax stamp must be affixed to each individual pack of cigarettes prior to any pack being offered for sale in the City.

What is the rate of tax?

Effective July 1, 2007, the Cigarette Tax rate is \$0.027 per cigarette (twenty-seven mills per cigarette) or \$0.54 per each pack of 20 cigarettes sold within the city.

What Sections of the City Code govern the Cigarette Tax?

Cigarette Tax information is found in Section 32-188 et. seq. of the Code of the City of Roanoke.

Where do I buy Cigarette Tax Stamps?

The tax stamp must be paid by the dealer through the purchase of tax stamps at the City Treasurer's Office:

City of Roanoke
Treasurer's Office
215 Church Ave., SW, Room 254
Roanoke, VA 24011
(540) 853-2561
www.roanokeva.gov/treasurer

Commonwealth of Virginia cigarette tax stamps are also required. Contact:

Tobacco Unit
Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
(804) 371-0730

What is the penalty for selling cigarettes without a tax stamp?

Any cigarettes being sold or offered for sale to the public without the proper tax stamps affixed are subject to confiscation and seizure. It is also a Class I Misdemeanor to sell cigarettes without the proper city tax stamp.

The Class 1 misdemeanor carries a fine of \$2,500, or twelve months in jail, or both. A monetary fine of one-half of the amount of the tax plus penalty and interest is also imposed for violations.

What if I didn't know about the City's Cigarette Tax?

It is the duty of all dealers, retailers, and sellers to pay the tax and properly affix the cigarette tax stamps. It is also their duty to ensure that all cigarettes have the proper tax stamps before delivering or offering the cigarettes for sale to the public.

What if a retailer buys cigarettes and discovers that they do not have tax stamps?

The retailer should immediately inspect any purchase of cigarettes for the city stamps. If it is discovered that the cigarettes do not contain stamps, the retailer should return the cigarettes and only purchase cigarettes that have the proper state and city stamps affixed.

Important Note: Any cigarettes without the proper city tax stamps are subject to seizure.

What is the responsibility of a local dealer in cigarettes?

Under Section 32-193 of the Code of the City of Roanoke, every local dealer and every agent appointed is required to purchase stamps from the City Treasurer and to affix the stamps to each package of cigarettes prior to delivering or furnishing such cigarettes to any seller.

If a seller discovers cigarettes without the tax stamps, the local dealer is required to affix the proper amount of tax stamps or replace the packages with others that are properly stamped.

What is the responsibility of a seller?

Every seller, dealer or retailer is required to examine each package of cigarettes prior to exposing it for sale for the purpose of determining whether the cigarette package has the proper stamps affixed.

If any unstamped or improperly stamped packages are discovered, the seller or retailer shall immediately notify the dealer. The dealer is required to affix the proper amount of stamps or replace the packages with others that are properly stamped.

