

CIGARETTE TAX

RATE OF TAX

Effective July 1, 2007, the city's 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. ([City Cigarette Tax Code](#))

For more information, click on [Frequently Asked Questions for Dealers, Sellers, and Retailers](#)

Important Changes Effective July 1, 2008:

- A late payment penalty in the amount of 10% of the tax is due to a person, dealer or seller owing the tax to the city.
- If the tax is not paid due to fraud or evasion of the tax, a penalty in the amount of 50% of the tax will be due.
- Interest in the amount of 0.75% will be imposed on all taxes overdue and unpaid.
- All cigarettes must be sold to the consumer in un-opened packages and labels, stamps, stickers or health warning labels may not be altered, concealed or obscured. Cigarettes must not be sold loose or individually.
- Sellers must retain records for audit for three years.
- The penalty for selling untaxed cigarettes is also a Class 1 Misdemeanor which carries a fine of up to \$2,500 or 12 months in jail, or both.

For Additional information, please review the [Code of the City of Roanoke – Chapter 32 Taxation – Cigarette Tax](#)

For questions contact:

Department of Finance
215 Church Ave., SW, Room 203
Roanoke, VA 24011-1529
(540) 853-2880
(540) 853-2458 (FAX)