

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to require the Department of Taxation to review certain issues relating to the local cigarette tax.*

3 [H 2038]

4 Approved

5 **Be it enacted by the General Assembly of Virginia:**6 1. § 1. *The Tax Commissioner shall convene a working group consisting of representatives selected by*
7 *the Virginia Wholesalers and Distributors Association; the Virginia Retail Merchants Association; the*
8 *Retail Alliance; the Virginia Petroleum, Convenience and Grocery Association; the Northern Virginia*
9 *Cigarette Tax Board; the Virginia Municipal League; and those counties that levy a local cigarette tax.*
10 *The working group may add other individuals to its membership as it deems necessary.*11 § 2. *The working group shall review current policies on (i) appeals of penalties related to the*
12 *cigarette tax assessed on wholesalers and retailers, (ii) the desirability of having a single cigarette tax*
13 *stamp for state and local taxes, (iii) methods of determining the validity of cigarette tax stamps that are*
14 *only partially visible, and (iv) related issues that are identified by the working group and must be*
15 *considered in order to address the issues in clauses (i) through (iii).*16 § 3. *The working group is requested to begin its work as soon as possible after the conclusion of the*
17 *2011 regular session of the General Assembly, and to identify any changes to current law, regulation,*
18 *or policy that it considers desirable when addressing the above issues. The working group is requested*
19 *to provide a report and recommendations to the chairmen of the House Committee on Finance and the*
20 *Senate Committee on Finance by December 1, 2011.*

ENROLLED

HB2038ER