

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding a section numbered 58.1-1003.3, relating to*
3 *roll-your-own cigarette machines; retail establishments.*

4 [S 74]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-1003.3 as follows:**8 *§ 58.1-1003.3. Roll-your-own cigarette machines.*

9 *Any person who maintains, operates, or rents a machine at a retail establishment for use by a*
10 *consumer that enables any person to process at the establishment a product that is made or derived*
11 *from tobacco into a roll or tube shall be deemed to be a manufacturer of cigarettes, and the resulting*
12 *product produced at such establishment shall be deemed to be manufactured cigarettes sold to a*
13 *consumer for purposes of this title, Chapter 42 (§ 3.2-4200 et seq.) of Title 3.2, and Chapter 23.1*
14 *(§ 59.1-293.1 et seq.) of Title 59.1. A retail establishment may purchase tobacco that has not been*
15 *subject to tax pursuant to this title or the requirements of Chapter 42 of Title 3.2, provided that (i) such*
16 *tobacco may only be sold to consumers for the purpose of making cigarettes on the machines described*
17 *herein in the establishment, (ii) the retail establishment pays the taxes due on such cigarettes pursuant*
18 *to this title, and (iii) the retail establishment maintains compliance with the requirements of Chapter 42*
19 *of Title 3.2 with respect to such cigarettes. The provisions of this section shall not apply to the sale and*
20 *use of cigarette rolling machines purchased for personal use by an individual consumer to make*
21 *cigarettes for personal consumption and not for rental or use by other consumers.*

ENROLLED

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