

VIRGINIA ACTS OF ASSEMBLY -- 2014 SESSION

CHAPTER 463

An Act to amend and reenact § 58.1-1017.1 of the Code of Virginia, relating to illegal distribution of tax-paid contraband cigarettes; civil penalties.

[S 478]

Approved March 31, 2014

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1017.1 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1017.1. Possession with intent to distribute tax-paid, contraband cigarettes; penalty.

Any person other than an authorized holder who possesses, with intent to distribute, more than 5,000 (25 cartons) but fewer than 100,000 (500 cartons) tax-paid cigarettes is guilty of a Class 1 misdemeanor for a first offense and is guilty of a Class 6 felony for any second or subsequent offense. Any person other than an authorized holder who possesses, with intent to distribute, 100,000 (500 cartons) or more tax-paid cigarettes is guilty of a Class 6 felony for a first offense and is guilty of a Class 5 felony for a second or subsequent offense. Additionally, any person who violates the provisions of this section shall be assessed a civil penalty of (i) \$2.50 per pack, but no ~~more~~ less than \$5,000, for a first offense; (ii) \$5 per pack, but no ~~more~~ less than \$10,000, for a second such offense committed within a 36-month period; and (iii) \$10 per pack, but no ~~more~~ less than \$50,000, for a third or subsequent such offense committed within a 36-month period. The civil penalties shall be assessed and collected by the Department as other taxes are collected.