

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-1017.1 of the Code of Virginia, relating to possession with intent to*
3 *distribute tax-paid, contraband cigarettes; authorized holder.*

4 [S 489]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-1017.1 of the Code of Virginia is amended and reenacted as follows:**8 **§ 58.1-1017.1. Possession with intent to distribute tax-paid, contraband cigarettes; penalty.**

9 Any person ~~other than an authorized holder~~ who possesses, with intent to distribute, more than 5,000
10 (25 cartons) but fewer than 100,000 (500 cartons) tax-paid cigarettes is guilty of a Class 1 misdemeanor
11 for a first offense and is guilty of a Class 6 felony for any second or subsequent offense. Any person
12 ~~other than an authorized holder~~ who possesses, with intent to distribute, 100,000 (500 cartons) or more
13 tax-paid cigarettes is guilty of a Class 6 felony for a first offense and is guilty of a Class 5 felony for a
14 second or subsequent offense. Additionally, any person who violates the provisions of this section shall
15 be assessed a civil penalty of (i) \$2.50 per pack, but no more than \$5,000, for a first offense; (ii) \$5 per
16 pack, but no more than \$10,000, for a second such offense committed within a 36-month period; and
17 (iii) \$10 per pack, but no more than \$50,000, for a third or subsequent such offense committed within a
18 36-month period. The civil penalties shall be assessed and collected by the Department as other taxes
19 are collected. *The provisions of this section shall not apply to an authorized holder.*

ENROLLED

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