

## 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 [S 1085]

4 Approved

5 **Be it enacted by the General Assembly of Virginia:**6 1. § 1. *That the Tax Commissioner shall convene a working group consisting of representatives selected*  
7 *by 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), (ii), and (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, or*  
18 *policy that it considers desirable when addressing the above issues. The working group is requested to*  
19 *provide a report and recommendations to the Chairmen of the Senate Committee on Finance and the*  
20 *House Committee on Finance by December 1, 2011.*

ENROLLED

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