

Local Cigarette Tax Ordinances Matrix

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Virginia	\$0.30	Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition. The term "cigarette" includes "roll-your-own" tobacco, which means any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.	(i) \$2.50 per pack, up to \$500, for the first violation by a legal entity within a 36-month period; (ii) \$5.00 per pack, up to \$1,000, for the second violation by the legal entity within a 36-month period; and (iii) \$10 per pack, up to \$50,000, for the third and any subsequent violation by the legal entity within a 36-month period. Where willful intent exists to defraud the Commonwealth of the tax levied under this chapter, such person shall be required to pay a civil penalty of \$25 per pack, up to \$250,000.	Does not Seize.	Any person may appeal issues related to the cigarette tax to TAX using the administrative appeals process administered by TAX under <i>Va. Code</i> § 58.1-1820 <i>et seq.</i> and 23 <i>VAC</i> 10-20-165. A third party may always provide information, testimony, or documentary evidence on behalf of a taxpayer who has been assessed cigarette tax or penalties. However, a properly executed Power of Attorney is needed in order for a third party to file an administrative appeal on behalf of a taxpayer. An appeal may be brought by the person assessed with cigarette tax or penalties if the person believes that TAX has incorrectly assessed the cigarette tax or penalties. Taxpayers seeking to have cigarette tax or penalties abated based on claims reasonable cause, doubtful liability, or doubtful collectibility should file an offer in compromise.

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<p>No. Va. Cigarette Tax Board (NVCTB)</p>	<p>See each Locality for Rates</p>	<p>Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.</p>	<p>Any person violating any of the provisions shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the Northern Virginia Cigarette Tax Board tax stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.</p>	<p>If any cigarette machine operator or other person liable for the tax is found to possess any cigarettes without the jurisdictional tax-paid or the proper tax stamp affixed, there shall arise a rebuttable presumption that any such operator or other person shall be in possession of untaxed cigarettes in violation... Any cigarettes, vending machines, cigarette tax stamps, or other property found in violation shall be declared contraband goods and may be seized by the board. In addition to any tax due, the dealer or other person liable for the tax possessing such untaxed cigarettes or tax stamps shall be subject to civil and criminal penalties herein provided.</p>	<p>Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ... The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ... Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision of the board may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...</p>

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Abingdon	\$0.10	Not set out.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. For fraud or evasion, a penalty not to exceed 50% of any tax found to be overdue and unpaid.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is given to known holders of property interests in such property at least 5 days before the sale and posted at the front door of the municipal building at least 5 days before the sale, be sold.	Not set out.
Alexandria*	\$0.80	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Appalachia	\$0.20				

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Arlington County	\$0.30	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense. Any person possessing or selling cigarettes upon which the tax has not been paid shall pay a penalty in the amount of 10% of the unpaid tax. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be due and unpaid.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the city and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the commissioner after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ... The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ... Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...

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Ashland	\$0.19	Not set out.	<p>Any persons violating any of the provisions of this article shall be guilty of a Class 1 misdemeanor. The sale of any quantity or the use, possession, storage or transportation of more than 60 packs upon which the stamp has not been affixed shall be a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.</p> <p>If any packs are found in the possession of a seller without proper stamps or authorized printed markings, and the seller is unable to submit evidence that he received such packs in the preceding 48 hours and that he has not offered the same for sale, then it is presumed the packs are in violation, and the seller shall be subject to the tax and a penalty of 50% of the tax.</p>	<p>Any cigarettes upon which the tax has not been paid and upon which stamps have not been affixed or evidence of payment is not shown thereon may be seized and deemed to be forfeited to the town. Such cigarettes may, within a reasonable time thereafter, and after written notice is posted at the front door of the municipal building at least 5 days before the date given therein for sale, shall sell such cigarettes in the place designated in such notice.</p>	Not set out.

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Bedford City	\$0.30	A roll of finely cut tobacco enclosed in paper.	<p>If the taxpayer shall fail or refuse to pay the town the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax due. Any person violating any of the provisions shall be deemed guilty of a class 1 misdemeanor. Each violation of or noncompliance with any of the provisions shall constitute a separate offense.</p>	<p>After a written assessment of the tax and after notice and opportunity for an immediate and summary hearing before the city treasurer, the treasurer may seize cigarettes as to which the treasurer has evidence that the tax has not been and will not be paid. The treasurer shall notify the taxpayer by certified mail of the tax due. The notice shall afford this taxpayer the right to a hearing to be held within 10 days of the mailing of the notice before the city manager. If the tax determined to be due is not paid within 30 days from the date of the mailing of the notice, the treasurer shall stamp and sell the cigarettes. The director shall refund to the taxpayer any surplus funds from the sale after the deduction of the treasurer's expenses. The treasurer may collect any tax deficiency resulting from the sale in the manner prescribed by general law for the collection of taxes.</p>	See Seizure of Cigarettes.

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Big Stone Gap	\$0.05	Not set out.	See Seizure of Cigarettes.	More than 6 cartons of cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.	Not set out.

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Blacksburg	\$0.30	Not set out.	If the taxpayer shall fail or refuse to pay the town the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax due.	After a written assessment of the tax and after notice and opportunity for an immediate and summary hearing before the director, the director may seize cigarettes as to which the director has evidence that the tax has not been and will not be paid. The director shall notify the taxpayer by certified mail of the tax due. The notice shall afford this taxpayer the right to a hearing to be held within 10 days of the mailing of the notice before the town manager. If the tax determined to be due is not paid within 30 days from the date of the mailing of the notice, the director shall stamp and sell the cigarettes. The director shall refund to the taxpayer any surplus funds from the sale after the deduction of the director's expenses.	See Seizure of Cigarettes.
Blackstone	\$0.22	Not set out.	Any person violating any of the provisions shall be deemed guilty of a class 1 misdemeanor.	Not set out.	Not set out.

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Bluefield	\$0.06	Not set out.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. For fraud or evasion, a penalty not to exceed 50% of any tax found to be overdue and unpaid.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is given to known holders of property interests in such property at least 5 days before the sale and posted at the front door of the municipal building at least 5 days before the sale, be sold.	Holders of property interests in any such property seized may assert any claims or affirmative defenses that they may have relative to such seizure, forfeiture and sale to the town council. Any person aggrieved by the determination of the town council may file an appeal from the finding of the town council to the circuit court of the county within 10 days after the determination of the town council.
Bristol	\$0.04	Not set out.	Any person violating any of the provisions shall be guilty of a class 1 misdemeanor.	Cigarettes, found by the commissioner of the revenue as described in <i>Va. Code</i> § 58.1-3832(3), shall be deemed to be forfeited, and the commissioner of the revenue may, within a reasonable time thereafter, after written notice posted on the bulletin board at the front door of the courthouse in the city or published in some newspaper having general circulation in the city at least 5 days before the date of sale, sell such forfeited cigarettes.	Not set out.

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Charlottesville	\$0.35	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same if flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes, coin operated vending machines, counterfeit stamps, or other property found in violation shall be declared contraband goods and may be seized by the director. Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method 30 days after notice to the person from whom the items were seized, and any other known holder of a property interest in the property. No credit from any sale of cigarettes, vending machines or other property seized shall be allowed toward any tax, penalties or interest assessed.	The owner or holder of a property interest may challenge a proposed sale and forfeiture by written appeal to the city manager at least 5 days prior to the date of the proposed sale. The appellant shall have the right to personally appear before the city manager and to present any relevant evidence or witnesses, to question any witness for the city, and to assert any available affirmative defense. The city manager shall render a written decision on the appeal within 10 working days. If a timely appeal is filed, no sale and forfeiture shall occur unless and until the city manager renders a decision rejecting the appeal.

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Chesapeake	\$0.50	Not set out.	Any person violating any of the provisions shall be deemed guilty of a class 1 misdemeanor. Each violation of or noncompliance with any of the provisions shall constitute a separate offense.	Cigarettes in quantities of more than 6 cartons which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated. All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail and by written notice posted on the bulletin board of the courthouse of the circuit court or published in some newspaper having general circulation in the city at least 14 days before the sale. Such notice shall contain procedures for administrative appeal, as well as affirmative defenses. No credit from any sale shall be allowed toward any tax or penalties owed.	Not set out.
Chilhowie	\$0.12				

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Christiansburg	\$0.40	A roll of finely cut tobacco enclosed in paper.	<p>If the taxpayer shall fail or refuse to pay to the town the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00 whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax due.</p> <p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	<p>Any cigarettes found in violation shall be subject to forfeiture, and may be seized by the town and destroyed. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be destroyed by the director after the prescribed length of time to appeal. Such seizure does not relieve the person of any penalties owed.</p>	<p>Any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ...</p> <p>The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ...</p> <p>Appropriate relief shall be given by the treasurer if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision of the treasurer may, within 30 days of the date of such decision, appeal the decision to the town manager...</p>
Claremont	\$0.045				
Clifton*	\$0.30	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Clifton Forge	\$0.04				
Clinchco	\$0.05				

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Clintwood	\$0.05				
Coeburn	\$0.15				
Colonial Beach	\$0.25	Not set out.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. The sale of any quantity or the use, possession, storage or transportation of more than 60 packs upon which the stamp has not been affixed shall constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is given to known holders of property interests in such property at least 5 days before the sale and posted at the front door of the municipal building at least 5 days before the sale, be sold.	Not set out.

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Covington	\$0.20	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Cigarettes in quantities of more than 6 cartons which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated. All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail and by written notice posted on the bulletin board of the courthouse of the circuit court at least 7 days before the sale. Such notice shall contain procedures for administrative appeal, as well as affirmative defenses. No credit from any sale shall be allowed toward any tax or penalties owed.	Not set out.

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Culpeper	\$0.10	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be deemed guilty of a class 1 misdemeanor.	Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation shall be declared contraband goods and may be seized.	Not set out.
Damascus	\$0.05				
Dumfries*	\$0.60	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Fairfax City*	\$0.85	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Fairfax County*	\$0.30	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Falls Church*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB

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Franklin City	\$0.50	Not set out.	<p>Any person violating any of the provisions shall be guilty of a class 3 misdemeanor. Each violation of or noncompliance with any of the provisions shall constitute a separate offense.</p> <p>See also Seizure of Cigarettes.</p>	<p>Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.</p>	Not set out.

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Fredericksburg	\$0.31	Not set out.	<p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor.</p> <p>Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month.</p> <p>Any person who shall perform any fraudulent act or willfully evades the payment of tax shall be required to pay a penalty in the amount of 50% of the tax due.</p> <p>Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	<p>Cigarettes in quantities of more than 6 cartons which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated.</p> <p>All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail and by written notice posted on the bulletin board of the courthouse of the circuit court or published in some newspaper having general circulation in the city at least 14 days before the sale. Such notice shall contain procedures for administrative appeal, as well as affirmative defenses. No credit from any sale shall be allowed toward any tax or penalties owed.</p>	Not set out.
Gordonsville	\$0.10				
Grundy	\$0.05				

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Hampton	\$0.65	Not set out.	<p>Any person violating any of the provisions shall be guilty of a class 3 misdemeanor. Each violation of or noncompliance with any of the provisions shall constitute a separate offense.</p> <p>See also Seizure of Cigarettes.</p>	<p>Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.</p>	Not set out.

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Harrisonburg	\$0.30	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded, or crimped tobacco, or other plant or substitute for tobacco, whether the same is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. Any person who shall perform or fail to perform any act for the purpose of evading the payment of the tax imposed shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions may constitute a separate offense.	Cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation shall be declared contraband goods and may be seized by the commissioner. Any seized and confiscated cigarettes, vending machines, or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the commissioner after 30 days notice to the person from whom the items were seized. No credit from any sale of cigarettes, vending machines, or other property seized shall be allowed toward any tax, penalties, or interest assessed.	Not set out.
Haymarket*	\$0.50	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Haysi	\$0.05				
Herndon*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Hillsboro*	\$0.05	See NVCTB	See NVCTB	See NVCTB	See NVCTB

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Kilmarnock	\$0.30	Not set out.	Not set out.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is posted at the front door of the municipal building at least 5 days before the sale, be sold.	Not set out.
Leesburg*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Lovettsville*	\$0.40	See NVCTB	See NVCTB	See NVCTB	See NVCTB

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Luray	\$0.15	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded, or crimped tobacco, or other plant or substitute for tobacco, whether the same is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any provision shall be guilty of a Class 1 misdemeanor. For fraud or evasion, a penalty not to exceed 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions may constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps, of other property found in violation of this article may be seized by the treasurer. Any seized and confiscated cigarettes, vending machines, or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the treasurer after 30 days' notice to the person for whom the items were seized. No credit from any sale of property seized shall be allowed toward any tax, penalties, or interest assessed.	Not set out.

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Lynchburg	\$0.35	Not set out.	Any person violating any of the provisions shall be guilty of a class 3 misdemeanor. See also Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the courthouse at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. Such seizure and sale shall not be deemed to relieve any person from any fine provided.	Not set out.
Manassas*	\$0.65	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Manassas Park	\$0.50	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the city and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the commissioner after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ... The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ... Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Marion	\$0.12	Not set out.	See Seizure of Cigarettes.	More than 6 cartons of cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Martinsville	\$0.20	Not set out.	Any person violating any of the provisions shall be guilty of a Class 3 Misdemeanor. Each violation of or noncompliance with any of the provisions shall constitute a separate offense. Any person violating the provisions shall be required to pay a penalty of 10% per month on any tax found to be overdue and unpaid.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is posted at the front door of city hall at least 5 days before the sale, be sold.	Not set out.
Middleburg*	\$0.55	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Mount Jackson	\$0.30	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed or the proper jurisdictional tax has not been paid shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the town and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the town manager after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ... The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ... Appropriate relief shall be given by the administrator if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
New Market	\$0.10	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.		Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article, other than motor vehicles, shall be declared contraband goods and may be seized by the treasurer. Notice of sealing or seizure shall be sent to any party having a known property interest therein by certified mail within 24 hours of the sealing or seizure. When such parties are not known, notice shall be posted to the door or wall of the room or building that contained the sealed or seized property. All notices shall include procedures for appeal and the defenses available. Any seized cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the treasurer after all administrative appeals have been exhausted by the aggrieved party. No credit from any sale of cigarettes, vending machines or other seized property shall be allowed toward any tax, penalties or interest assessed.	Any person assessed with cigarette tax or penalties, and any person whose cigarettes, vending machines and other property have been sealed or seized may appeal the action to the town manager. Appeals must be made in writing and received within 10 days of notice and must state the reasons why the action taken was in error. Within 5 days, the town manager shall notify the aggrieved party by certified mail of the date and time for a hearing to be held within 15 days of the notification. A request for a hearing will be denied if the assessment has not been paid. An appeal may be granted if the aggrieved party shows by a preponderance of the evidence that the sale or use of seized property was not intentional, the seized property was in possession of a person other than the aggrieved without consent, was authorized to possess the cigarettes. The town manager shall notify the party by certified mail within 5 days of the hearing stating whether the appeal has been granted or denied. The party may appeal the decision of the town manager to the appropriate court within 30 days.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Newport News	\$0.65	Not set out.	<p>Any person violating any of the provisions shall, upon conviction thereof, be punished by a fine of not less than \$25.00 nor more than \$500.00, and such conviction and payment of fine shall not relieve any such person from the payment of any tax. Each violation of or noncompliance with any of the provisions shall constitute a separate offense and shall subject every person convicted thereof to the penalties.</p> <p>See also Seizure of Cigarettes.</p>	<p>Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.</p>	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Norfolk	\$0.65	Not set out.	<p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor.</p> <p>Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month.</p> <p>Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid.</p> <p>Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	<p>Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after notice has been provided, be sold.</p>	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Norton	\$0.15	Not set out.	See Seizure of Cigarettes.	More than 6 cartons of cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.	Not set out.
Orange	\$0.12				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Petersburg	\$0.10	Not set out.	Any person violating any of the provisions shall be guilty of a class 1 misdemeanor. See also Seizure of Cigarettes.	More than 6 cartons of cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Poquoson	\$0.10	Not set out.	<p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor.</p> <p>Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month.</p> <p>Any person who shall perform any fraudulent act or willfully evades the payment of tax shall be required to pay a penalty in the amount of 50% of the tax due.</p> <p>Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	<p>More than 6 cartons of cigarettes which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated.</p> <p>All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail at least 14 days before the sale before the sale. No credit from any sale shall be allowed toward penalties owed.</p>	<p>Any person aggrieved by such forfeiture and sale of any property seized may request an appeal of such actions directly to the commissioner of revenue, if such appeal is requested before the sale.</p>

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Portsmouth	\$0.60	Not set out.	<p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid.</p> <p>Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after notice has been provided, be sold.	Not set out.
Pound	\$0.10				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Pulaski	\$0.25	Not set out.	See Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. No credit from any sale shall be allowed toward any penalties owed.	Not set out.
Purcellville*	\$0.65	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Radford	\$0.15	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is posted at the front door of the municipal building at least 5 days before the sale, be sold.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Roanoke City	\$0.54	<p>Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition. The term "cigarette" includes "roll-your-own" tobacco, which means any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes including the term "little cigars".</p>	<p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with the provisions shall constitute a Class 1 misdemeanor. Each pack of cigarettes not having proper stamps affixed thereto as herein required shall be deemed a separate offense for the purposes of monetary penalties imposed by this section.</p>	<p>Any cigarettes found in violation shall be subject to forfeiture, and may be seized by the city and destroyed. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be destroyed by the director after the prescribed length of time to appeal. Such seizure does not relieve the person of any penalties owed.</p>	<p>Any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ... The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ... Appropriate relief shall be given by the director if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...</p>

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Rocky Mount	\$0.10	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same if flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes, coin operated vending machines, counterfeit stamps, or other property found in violation shall be declared contraband goods and may be seized by the director. Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method 30 days after notice to the person from whom the items were seized, and any other known holder of a property interest in the property. No credit from any sale of cigarettes, vending machines or other property seized shall be allowed toward any tax, penalties or interest assessed.	The owner or holder of a property interest may challenge a proposed sale and forfeiture by written appeal to the town manager at least 5 days prior to the date of the proposed sale. The appellant shall have the right to personally appear before the town manager and to present any relevant evidence or witnesses, to question any witness for the town, and to assert any available affirmative defense. The city manager shall render a written decision on the appeal within 10 working days. If a timely appeal is filed, no sale and forfeiture shall occur unless and until the town manager renders a decision rejecting the appeal.
Round Hill*	\$0.15	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Salem	\$0.15	A roll of finely cut tobacco enclosed in paper.	<p>If the taxpayer shall fail or refuse to pay to the city the tax required to be paid within the time and in the amount as provided, there shall be added to such tax a penalty in the amount of 10% of the tax due or the sum of \$10.00 whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax due.</p> <p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	Any cigarettes found in violation shall be subject to forfeiture, and may be seized by the city and destroyed. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be destroyed by the director after the prescribed length of time to appeal. Such seizure does not relieve the person of any penalties owed.	<p>Any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ...</p> <p>The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ...</p> <p>Appropriate relief shall be given by the director if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...</p>
Saltville	\$0.05				
Scottsville	\$0.10				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Shenandoah	\$0.10	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded, or crimped tobacco, or other plant or substitute for tobacco, whether the same is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class I misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article shall be declared contraband goods and may be seized by the treasurer. Any seized and confiscated cigarettes, vending machines, or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the treasurer after 30 days' notice to the person from whom the items were seized.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Smithfield	\$0.25	Not set out.	Any person violating any of the provisions shall be guilty of a class 1 misdemeanor. See also Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. Such seizure and sale shall not be deemed to relieve any person from any fine provided	Not set out.
St. Paul	\$0.05				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Staunton	\$0.15	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes, coin operated vending machines, counterfeit stamps, or other property found in violation o shall be declared contraband goods and may be seized by the director. Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method 30 days after notice to the person from whom the items were seized, and any other known holder of a property interest in the property. No credit from any sale of cigarettes, vending machines or other property seized shall be allowed toward any tax, penalties or interest assessed.	The owner or holder of a property interest may challenge a proposed sale and forfeiture by written appeal to the town manager at least 5 days prior to the date of the proposed sale. The appellant shall have the right to personally appear before the town manager and to present any relevant evidence or witnesses, to question any witness for the town, and to assert any available affirmative defense. The city manager shall render a written decision on the appeal within 10 working days. If a timely appeal is filed, no sale and forfeiture shall occur unless and until the town manager renders a decision rejecting the appeal.
Stephens City	\$0.25				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Strasburg	\$0.25	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any persons violating any of the provisions of this article shall be guilty of a class I misdemeanor. The sale of any quantity or the use, possession, storage, or transportation of more than 60 packages of cigarettes upon which the town stamp has not been affixed shall be and constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article, other than motor vehicles, shall be declared contraband goods and may be seized by the treasurer. Notice of sealing or seizure shall be sent to any party having a known property interest therein by certified mail within 24 hours of the sealing or seizure. When such parties are not known, notice shall be posted to the door or wall of the room or building that contained the sealed or seized property. All notices shall include procedures for appeal and the defenses available. Any seized cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the treasurer after all administrative appeals have been exhausted by the aggrieved party. No credit from any sale of cigarettes, vending machines or other seized property shall be allowed toward any tax, penalties or interest assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ... The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ... Appropriate relief shall be given by the town if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Suffolk	\$0.50	Not set out.	Any person violating any of the provisions shall be guilty of a class 4 misdemeanor. See also Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the courthouse at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. Such seizure and sale shall not be deemed to relieve any person from any fine provided.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Tappahannock	\$0.15	Not set out.	<p>Any person violating any of the provisions shall be guilty of a class 1 misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment.</p> <p>The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the town stamp has not been affixed shall be and constitutes a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.</p>	<p>Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is posted at the front door of the municipal building at least 5 days before the sale, be sold.</p>	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Tazewell	\$0.03	Not set out.	Any person violating any of the provisions shall be guilty of a class 1 misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500 or imprisonment for not more than 12 months or by both fine and imprisonment. Such persons found guilty of violation shall be required to pay a penalty for late payment not to exceed 10% per month, a penalty for fraud and evasion of tax not to exceed 50% upon any tax found to be due and unpaid.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is forward to the last known address of the former property holders and is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. No credit from any sale shall be allowed toward any penalties owed.	The sale of any seized property may be stayed by the former holders of such property by their noting an appeal of the treasurer's decision to the cigarette tax appeals board ("CTAB") comprising of 3 members of the finance committee for the town council. Said notice of appeal must be in writing and shall be filed with the treasurer within 5 days. A hearing shall be scheduled to occur within 30 days of the filing, at which hearing the appellant may present evidence, subpoena witnesses, and be represented by counsel. The written decision of the CTAB shall be forwarded to the appellant and to the treasurer. The aggrieved party may appeal the CTAB decision upon written application filed with the clerk of the circuit court within 10 days of the decision.
Timberville	\$0.10				
Vienna*	\$0.75	See NVCTB	See NVCTB	See NVCTB	See NVCTB

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Vinton	\$0.30	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same if flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article shall be declared contraband goods and may be seized by the director. Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the director 30 days after notice to the person from whom the items were seized, and any other known holder of a property interest in the property. The notice shall state that the owner or holder of a property interest may challenge the proposed sale and forfeiture by written appeal to the Vinton Town Manager at least 5 days prior to the date of the proposed sale.	At least 5 days prior to the date of proposed sale, the owner of seized property may challenge the sale by written appeal. The appellant shall have the right to personally appear before the town manager, or his or her designee, and to present any relevant evidence or witnesses, to question any witness for the town, and to assert any available affirmative defense. The town manager shall render a written decision on the appeal within ten working days. If a timely appeal is filed, no sale and forfeiture shall occur unless and until the town manager renders a decision rejecting the appeal.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Virginia Beach	\$0.65	Not set out.	<p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid.</p> <p>Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	<p>Cigarettes in quantities of more than 6 cartons which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated.</p> <p>All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail and by written notice posted on the bulletin board of the courthouse of the circuit court at least 7 days before the sale. Such notice shall contain procedures for administrative appeal, as well as affirmative defenses. No credit from any sale shall be allowed toward any tax or penalties owed.</p>	Not set out.
Warrenton*	\$0.15	See NVCTB	See NVCTB	See NVCTB	See NVCTB
Warsaw	\$0.25				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Waynesboro	\$0.20	Not set out.	See Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the municipal building at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected. The seizure and sale of any cigarettes shall not be deemed to relieve any of the persons of any other penalties.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Williamsburg	\$0.25	Not set out.	<p>Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor.</p> <p>Any person who fails to pay any cigarette tax at the time it is due shall pay a late payment penalty in the amount of 10% of the unpaid tax per month.</p> <p>Any person who shall perform any fraudulent act or willfully evades the payment of tax shall be required to pay a penalty in the amount of 50% of the tax due.</p> <p>Each violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.</p>	<p>More than 6 cartons of cigarettes which are subject to the tax and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax is not shown thereon by the printed markings of an authorized meter machine, may be seized and confiscated.</p> <p>All cigarettes seized and confiscated shall be deemed to be forfeited to the city and may be sold after proper notice of such seizure is given to the known holders of property interests in the cigarettes or other property. Such notice shall be given to known holders of property interests by certified mail at least 14 days before the sale before the sale. No credit from any sale shall be allowed toward penalties owed.</p>	<p>Any person aggrieved by such forfeiture and sale of any property seized may request an appeal of such actions directly to the commissioner of revenue, if such appeal is requested before the sale.</p>

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Winchester	\$0.25	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a Class 1 misdemeanor. Any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of tax shall be required to pay a penalty in the amount of 50% of any tax found to be overdue and unpaid. Each day's violation of, or noncompliance with, any of the provisions shall be and constitute a separate offense.	Any cigarettes, coin operated vending machines, counterfeit stamps, or other property found in violation shall be declared contraband goods and may be seized by the director. Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method 30 days after notice to the person from whom the items were seized. No credit from any sale of cigarettes, vending machines or other property seized shall be allowed toward any tax, penalties or interest assessed.	Not set out.

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Windsor	\$0.25	Not set out.	Any person violating any of the provisions shall be guilty of a class 4 misdemeanor. See also Seizure of Cigarettes.	Cigarettes subject to the tax, but upon which such tax has not been paid and upon which stamps have not been affixed or evidence of payment shown thereon by printed markings of a meter machine, can be seized and deemed forfeited to the town. Such cigarettes may, within a reasonable time hereafter, and after written notice is posted at the front door of the courthouse at least 5 days before, be sold; from the proceeds of such sale, the tax due thereon, together with a penalty in the amount of 50% thereof, and the cost incurred in such proceedings shall be collected, and the balance, if any, of such proceedings given to the seller in whose possession such forfeited cigarettes were found. Such seizure and sale shall not be deemed to relieve any person from any fine provided	Not set out.
Wise	\$0.05				

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Woodstock	\$0.10	Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.	Any person violating any of the provisions shall be guilty of a class 1 misdemeanor. The sale of any quantity or the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the stamp has not been affixed shall be deemed to constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.	Any cigarettes, coin-operated vending machines, counterfeit stamps or other property found in violation shall be declared contraband goods, shall be subject to forfeiture, and may be seized by the town and sold. Any seized and confiscated cigarettes, vending machines and other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the town manager after any petitioner has exhausted all administrative appeal procedures. No credit from any sale or other disposition of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.	Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing ... The hearing shall be requested within 10 days of the notice of such assessment, seizure or sealing and shall set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released. Any such request for hearing shall be denied if the assessed tax, penalties and interest have not been paid as required ... Appropriate relief shall be given by the town if he is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent or that petitioner was authorized to possess such untaxed cigarettes. Any petitioner who is unsatisfied with the written decision may, within 30 days of the date of such decision, appeal the decision to the appropriate court in the jurisdiction...

Locality	Rate per Pack/20	Definition of Cigarettes	Unstamped Penalties	Seizure of Cigarettes	Appeals Procedures
Wytheville	\$0.09	Not set out.	If any package of cigarettes is found in the possession of a seller without proper stamps or authorized printed markings thereon, and the seller is unable to submit evidence establishing that he received such packages, containers or items within the immediately preceding 48 hours, and that he has not offered the same for sale, then it shall be presumed that such packages, containers, or items are being kept in violation of the provisions, and the seller shall be subject to the tax and a penalty in the amount of 50% thereof, even though such seller is also an agent.	Cigarettes upon which tax has not been paid and stamps have not been affixed or evidence of payment is not shown thereon by printed markings of a meter machine may be seized and be deemed to be forfeited. Such cigarettes may, within a reasonable time thereafter, and after written notice is posted at the front door of the municipal building at least 5 days before the sale, be sold. The seizure and sale of any property shall not be deemed to relieve any of the persons of any other penalties.	Not set out.

* Members of the Northern Virginia Cigarette Tax Board

Notes:

Tax rates have been standardized to be per pack of 20 cigarettes; however, not all localities impose the rate per pack of 20 cigarettes. Some provide for rates per cigarette or provide separate rates for packs containing a different number of cigarettes.

This only lists procedures and penalties set out in the local ordinance. Some localities have provided for penalties and appeals procedures to be set forth administratively.