

23 VAC 10-370. CIGARETTE TAX REGULATIONS

~~23 VAC 10-370-50. Retail dealers receiving cigarettes from outside state to mail duplicate invoice to department; penalty.~~

~~A. Generally. Any retail dealer purchasing or receiving unstamped cigarettes from without Virginia shall mail, by registered mail, a duplicate invoice for such purchase or receipt to the Department.~~

~~1. The duplicate invoice shall be required regardless of whether such cigarettes have been ordered or purchased through a wholesaler in this State, received by drop shipment or otherwise.~~

~~2. The duplicate invoice shall be mailed to the Department of Taxation within twelve hours of receipt of such out of state cigarettes.~~

~~3. The invoice shall contain the following information: (a) the name of the person from whom or through whom the purchase or shipment of the cigarettes was received, (b) kinds and quantities of cigarettes purchased or shipped.~~

~~B. Penalty for failure to comply. Any retail dealer who fails or refuses to furnish duplicate invoices for out of state purchases or receipt of cigarettes, in both manner and time allowed, shall be, upon conviction, guilty of a Class 2 misdemeanor.~~

23 VAC 10-370. CIGARETTE TAX REGULATIONS

~~23 VAC 10-370-60. Duties of carriers, etc., transporting cigarettes; penalty.~~

~~A. Generally. All commercial transporters of cigarettes shall maintain a statement or record of all consignments or deliveries of cigarettes.~~

~~Such statement or record shall show date, point of origin, point of delivery, to whom delivered, and the time of delivery.~~

~~B. Periodic statement of consignments or deliveries. The Department of Taxation may request transporters of cigarettes to report such information relative to the transportation of cigarettes.~~

~~C. Penalty for failure to comply. Any person who fails to maintain the statements or records required by this section or refuses to transmit to the Department of Taxation the statements requested on the transportation of cigarettes shall be, upon conviction, guilty of a Class 3 misdemeanor.~~

## 23 VAC 10-370. CIGARETTE TAX REGULATIONS

~~23 VAC 10-370-150. Permits required for transporting or distributing cigarettes; penalty.~~

~~A. Generally. Any person who is not properly licensed to purchase and stamp cigarettes as regulated in 23 VAC 10-370-120 may be required to secure a permit or other authorization from the Department before transporting or distributing cigarettes in or through Virginia.~~

- ~~1. A permit may be required for each vehicle used in transporting cigarettes.~~
- ~~2. Prior to receiving the permit, the applicant must furnish to the Department the nature of his business, the names of each county or city where he desires to transport or distribute cigarettes.~~
- ~~3. Such permit, when issued, must be conspicuously displayed on the vehicle for which it is specifically issued. Failure to properly display the permit is a violation of the requirements of this section.~~
- ~~4. Upon application, duplicate permit cards will be issued to replace lost or damaged permits.~~

~~B. Interstate transportation of cigarettes. The permit for transporting cigarettes through Virginia in interstate commerce may not be required when such transportation is done by a common carrier or by a vehicle owned and operated by a manufacturer of cigarettes, so long as the driver of the vehicle has in his possession full documentation as to the nature and identity of the shipment. Full documentation includes, but is not limited to, bill of lading, transfer sheets, and shipping documents.~~

23 VAC 10-370. CIGARETTE TAX REGULATIONS

~~C. Penalty for failure to obtain permit to transport or distribute cigarettes. Any person, required to obtain a permit, found transporting or distributing cigarettes without first obtaining such permit shall be, upon conviction, guilty of a Class 1 misdemeanor.~~

~~D. Revocation of permit for transporting or distributing. The Department may revoke any issued permit if the practices of the person receiving the permit are deemed to jeopardize the collection of the tobacco tax.~~

~~If a person's permit is revoked, no further permit shall be issued for six months. After such time, the Department must be satisfied that issuing another permit to such person is advisable.~~