

Senate Bill No. 514

(By Senators Stollings, Foster, Edgell, Prezioso, Kessler (Mr. President), Barnes, Yost and Jenkins)

[Introduced February 6, 2012; referred to the Committee on Health and Human Resources; and then to the Committee on Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §16-9D-11, relating to providing that any person who maintains a roll-your-own cigarette machine at a retail establishment is deemed a manufacturer of cigarettes and that the resulting product is deemed to be cigarettes sold to a consumer for purposes of this article nine-d, article nine-b, chapter sixteen, article seventeen, chapter eleven and article twenty-five, chapter forty-seven of this code.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §16-9D-11, to read as follows:

ARTICLE 9D. ENFORCEMENT OF STATUTES IMPLEMENTING TOBACCO MASTER SETTLEMENT AGREEMENT.

1 §16-9D-11. "Roll your own" cigarette machines at retail
2 establishments.

3 Any person who maintains a machine at a retail establishment
4 that enables a person to process at that establishment tobacco, or
5 any product that is made or derived from tobacco, into a roll or
6 tube is deemed a manufacturer of cigarettes and the resulting
7 product is deemed to be cigarettes sold to a consumer for purposes
8 of this article nine-d, article nine-b, chapter sixteen, article
9 seventeen, chapter eleven and article twenty-five, chapter forty-
10 seven of this code.

NOTE: The purpose of this bill to provide that any person who maintains a "roll your own" cigarette machine at a retail establishment is deemed a manufacturer of cigarettes and that the resulting product is deemed to be "cigarettes sold to a consumer" which would require payment of excise tax on the cigarettes.

§16-9D-11 is new; therefore, strike-throughs and underscoring have been omitted.