

1 COMMITTEE SUBSTITUTE

2 FOR

3 **Senate Bill No. 514**

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

6 _____
7 [Originating in the Committee on Health and Human Resources;
8 reported February 22, 2012.]
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12 A BILL to amend the Code of West Virginia, 1931, as amended, by
13 adding thereto a new section, designated §16-9D-11, relating
14 to providing that any person who maintains a roll-your-own
15 cigarette machine at a retail establishment is deemed a
16 manufacturer of cigarettes and that the resulting product is
17 deemed to be cigarettes sold to a consumer for purposes of the
18 Tobacco Master Settlement Agreement, enforcement of the
19 Tobacco Master Settlement Agreement, tobacco products excise
20 tax and reduced cigarette ignition propensity.

21 *Be it enacted by the Legislature of West Virginia:*

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

25 **ARTICLE 9D. ENFORCEMENT OF STATUTES IMPLEMENTING TOBACCO MASTER**

1 **SETTLEMENT AGREEMENT.**

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

4 Any person who maintains a machine at a retail establishment
5 that enables a person to process at that establishment tobacco, or
6 any product that is made or derived from tobacco, into a roll or
7 tube is deemed a manufacturer of cigarettes and the resulting
8 product is deemed to be cigarettes sold to a consumer for purposes
9 of Tobacco Master Settlement Agreement as set forth in article
10 nine-b of this chapter, enforcement of the Tobacco Master
11 Settlement Agreement as set forth in this article, tobacco products
12 excise tax as set forth in article seventeen of chapter eleven of
13 this code and reduced cigarette ignition propensity as set forth in
14 article twenty-five of chapter forty-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.)