

25105708D

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18

HOUSE BILL NO. 1572
AMENDMENT IN THE NATURE OF A SUBSTITUTE
(Proposed by the House Committee on Finance
on January 22, 2025)
(Patron Prior to Substitute—Delegate Ware)

A *BILL* to direct the Department of Taxation to collect data on the number of cigars sold in the Commonwealth with a sales price equal to or greater than \$1.50.

Be it enacted by the General Assembly of Virginia:

1. § 1. That the Department of Taxation (the Department) shall update its form TT-8, Virginia Tobacco Products Tax Return (OTP), used for purposes of the tobacco products tax imposed by Article 2.1 (§ 58.1-1021.01 et seq.) of Chapter 10 of Title 58.1 of the Code of Virginia, to begin collecting data on the number of cigars sold in the Commonwealth at a sales price of equal to or greater than \$1.50 as a distinct category from all other cigars. Such data collection shall also include all information necessary to estimate the fiscal impact of adopting a cap of 30 cents (\$0.30) per cigar or another rate on the tobacco products tax imposed on this category of cigars. The Department shall update its form or devise another appropriate method for data collection as soon as practicable and provide a report of the data so collected and estimated fiscal impacts to the Chairmen of the House Committee on Finance and the Senate Committee on Finance and Appropriations no later than January 15, 2026.

**HOUSE
SUBSTITUTE**

HB1572H1