

Roll Your Own Vending Machines

[§58.1-1003.3](#) - provides that any person who maintains, operates, or rents a machine at a retail establishment for use by a consumer that enables any person to process at the establishment a product that is made or derived from tobacco into a roll or tube shall be deemed to be a tobacco manufacturer and the resulting product shall be deemed to be a manufactured cigarette.

In light of this new legislation, owners of RYO vending machines must do the following:

1. Become licensed as a tobacco manufacturer by the Alcohol and Tobacco Tax and Trade Bureau (TTB). Please refer to the [TTB website](#) for additional information.
2. Determine whether you will be a Participating Manufacturer or Non-Participating Manufacturer.

Participating Manufacturer - - means you will sign on to the Tobacco Master Settlement Agreement and comply with its terms. For more information on how to become a Participating Manufacturer, please refer to the [Tobacco Project of the National Association of Attorneys General](#).

Non-Participating Manufacturer - - means that you will not sign on to the Tobacco Master Settlement Agreement. Instead you must comply with [Virginia Code §3.2-4201](#).

3. File a monthly manufacturers report with the [Virginia Department of Taxation](#). (<http://www.tax.virginia.gov/site.cfm?alias=cigarettemanufacturers>)
4. Certify with the Office of the Attorney General by April 30 of each year as a tobacco manufacturer to have your cigarettes listed on the Virginia Tobacco Directory. Forms for Participating Manufacturer and Non-Participating Manufacturer as well as a link to the Directory are found below.
5. Because the cigarettes produced in the RYO vending machines must now be taxed as cigarettes, they must also contain a cigarette tax stamp. Only licensed stamping agents can affix such stamps. The Virginia Department of Taxation licenses stamping agents and sells them the appropriate stamps. Please refer to their website for [licensing and reporting requirements](#).
6. As a stamping agent, you must file monthly reports with the Office of the Attorney General regarding the number of sticks sold and the brands sold. By April 15 of the year following the sales year, escrow will be due based on the total number of sticks reported. Please refer to [Virginia Code §3.2-4209](#).
7. Effective January 1, 2010, cigarettes must be fire standard compliant. Please refer to the [Virginia Department of Agriculture and Consumer Services](#) for information on how to certify your cigarettes.

** Please refer to all of the tobacco related statutes and other information listed on this webpage. If you have questions or concerns, please contact the Tobacco Enforcement Unit at 804-786-0148.